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TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter II—The Loyalty Review Board

PART 210—THE OPERATIONS OF THE LOYALTY REVIEW BOARD

APPENDIX A—LIST OF ORGANIZATIONS DESIGNATED BY THE ATTORNEY GENERAL PURSUANT TO EXECUTIVE ORDER NO. 9835

In a letter received by the Loyalty Review Board on May 27, 1948, and disseminated to all departments and agencies on June 2, 1948, the Attorney General ruled that in view of the legislative history of section 9A of the Hatch Act, and of the action heretofore taken by executive agencies, the Loyalty Review Board should consider the Communist Party and the German-American Bund (the latter being now defunct) as organizations within the scope of that section.

The Attorney General stated that from the legislative history preceding passage of section 9A, it is clear that it was the intention of the Congress to exclude from Government employment members of "the Communist, Fascist, or German Bund parties" (84 Cong. Rec. 9635, 9638). Illustrations of like congressional policies are found not only in the Selective Training and Service Act of 1940 (section 8 (i), 54 Stat. 885, 892), but also in the acts of June 26, 1940, 54 Stat. 611, c. 432, section 15 (f); July 1, 1941, 55 Stat. 396, c. 266, section 10 (f); and July 2, 1942, 56 Stat. 634, c. 479, section 9 (f). The latter acts provide that—

> No alien, no Communist, and no member of any Nazi Bund Organization shall be given employment or continued in employment on any work project prosecuted under the appropriations contained in this joint resolution. * * *

The congressional intention was further expressed in Public Law 135, 77th Congress, approved June 28, 1941, which provided funds for the Federal Bureau of Investigation on the following terms:

> At least $100,000 shall be available exclusively to investigate the employees of every department, agency, and independent establishment of the Federal Government who are members of subversive organizations or advocate the overthrow of the Federal Government, and report its findings to Congress.

Following the passage of Public Law 135, instructions were promptly given by the Department of Justice to the Federal Bureau of Investigation as to the carrying out of its functions under the act. The Bureau was directed to consider members of the Communist Party and of the German American Bund as being subversive. This was entirely in accord with the legislative history of Public Law 135. (See 87 Cong. Rec. 3025 ff.) Later, when the Interdepartmental Committee on Employee Loyalty was established under Executive Order 9300, dated February 5, 1943, the policies adopted by that Committee were of like nature. The Civil Service Commission's regulations reflected similar policies. Section 3 of Regulation II of the Commission's War Service Regulations provided for disqualification for appointment where there was "reasonable doubt as to the loyalty to the Government of the United States." The policies of the Civil Service Commission with respect to loyalty, and as to the disqualifying effect of membership in the Communist Party or the Bund, are described at length in a statement which appears in 89 Congressional Record, 10254–10255. See, also, the statement of Commissioner Flemming on December 9, 1943. (Hearings before the Subcommittee of the Committee on Appropriations, House of Representatives, 78th Cong., 2d sess., Independent Offices Appropriation Bill for 1945, pp. 1083–1087).

The Attorney General stated it has thus been the intention of the legislative branch, reinforced by positive action on the part of the executive branch, to bar from government service persons having membership in the Communist Party or the German American Bund. Enforcement of the Hatch Act was based upon the combined authority of the legislative and executive branches—the power of the Congress over appropriations and the organization of the government on the one hand, and the authority of the President on the other hand to appoint and dismiss officers and employees of the Executive Branch. In the latter connection, the following excerpt from the

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opinion of the court in "Friedman v. Schwellenbach" is pertinent:

> The United States has the right to employ such persons as it deems necessary to aid in carrying on the public business. It has the right to prescribe the qualifications of its employees and to attach conditions to their employment. The War Service Regulation which permits the removal from federal service of one concerning whose loyalty to the government the Civil Service Commission entertains a reasonable doubt undoubtedly was reasonable and proper and the making of it was well within the scope of the authority conferred on the Commission by the Act and the two executive orders. We are not concerned here with the question as to whether Friedman was in fact disloyal. Under the regulation he could be removed from service if the Commission had a reasonable doubt as to his loyalty. "Friedman v. Schwel-

lenbach," 159 F. 2d 22, cert. denied 330 U. S. 838.

The Attorney General stated the duty of dismissing an employee belonging to an organization of the character described in section 9A of the Hatch Act has rested on the appointing authorities at all times subsequent to the passage of the act. This duty is parallel to that imposed by paragraph 1 of Part II of Executive Order 9835, which makes the head of each department or agency "personally responsible to assure that disloyal civilian officers or employees are not retained." In Hatch Act cases, as in other cases, the Executive order leaves ultimate responsibility with the appointing officers, placing in the Loyalty Review Board the power to make "advisory recommendations" to them. (Part III, par. 1 (a).) All the cases in which the Board may be called upon to render advisory opinions to the various departments and agencies of the Government are essentially loyalty cases. In all such cases any relevant statute must, of course, be taken into consideration by the Board, and the Board's action must be consistent with the statutory requirements. If in the consideration of a case the Board finds as a fact that an employee is a member of an organization proscribed by the Hatch Act, the Board must recognize in its recommendations to the agency that the dismissal of the employee is mandatory.

The Attorney General stated further that when in the consideration of cases which may come before the Loyalty Review Board, a determination is made by the Board as to whether section 9A of the Hatch Act is applicable, such a determination does not include power by the Board to review the designations of organizations made by the Attorney General upon authority of Executive Order 9835. In any case in which the dismissal of an appellant employee has been predicated upon a finding of membership in the organizations designated herein, the function of the Board is to determine whether or not the employee was accorded all the procedural rights and privileges to which he was entitled and whether there was evidence to support the finding of the agency board. If the answers to both of these questions are in the affirmative, the provisions of the Hatch Act come into operation and the Board's advisory opinion must necessarily affirm the dismissal.

The Attorney General stated that in all other cases arising under Executive Order 9835, in which dismissals are predicated upon organizational memberships, in addition to reviewing the record with respect to procedural steps the Board is invested with discretion to determine whether or not, upon all the evidence, reasonable grounds exist for belief that the person involved is disloyal to the Government of the United States. This determination will serve as the basis for the Board's recommendation for dismissal or retention, as the case may be.

By letter of September 17, 1948, which was disseminated to all departments and agencies on September 21, 1948, the Attorney General furnished the Loyalty Review Board with a consolidated list containing the names of all of the organizations previously designated by him as within Executive Order 9835, segregated according to the classifications enumerated in section 3, Part III, on the basis of dominant characteristics. This list is set out below.

The Attorney General stated that section 3, Part III, of Executive Order 9835 sets forth six classifications of organizations within its contemplation. The language of Part V, section 2f, is substantially identical. Applying the elementary rule of statutory construction, each of these classifications must be taken to be independent and mutually exclusive of the others. It may well be that a designated organization, by reason of origin, leadership, control, purposes, policies or activities, alone or in combination, may fall within more than one of the specified classifications. In such cases a reasonable interpretation of the Executive order would seem to require that designation be predicated upon its dominant characteristics rather than extended to include all other classifications possible on the basis of what may be subordinate attributes of the group. In classifying the designated organizations the Attorney General has been guided by this policy. Accordingly, it should not be assumed that an organization's dominant characteristic is its only characteristic.

TOTALITARIAN

Black Dragon Society.

Central Japanese Association (Beikoku Chuo Nipponjin Kai).

Central Japanese Association of Southern California.

Dai Nippon Butoku Kai (Military Virtue Society of Japan or Military Art Society of Japan).

Heimuska Kai, also known as Nokubei Heieki Gimusha Kai, Zaibei Nihonjin, Heiyaku Gimusha Kai, and Zaibei Heimusha Kai (Japanese Residing in America Military Conscripts Association).

Hinode Kai (Imperial Japanese Reservists).

Hinomaru Kai (Rising Sun Flag Society—a group of Japanese War Veterans).

Hokubei Zaigo Shoke Dan (North American Reserve Officers Association).

Japanese Association of America.

Japanese Overseas Central Society (Kaigai Dobo Chuo Kai).

Japanese Overseas Convention, Tokyo, Japan, 1940.

Japanese Protective Association (Recruiting Organization).

Jikyoku Iin Kai (Current Affairs Association).

Kibei Seinen Kai (Association of U. S. Citizens of Japanese Ancestry who have returned to America after studying in Japan).

Nanka Teikoku Gunyudan (Imperial Military Friends Group or Southern California War Veterans).

Nichibei Kogyo Kaisha (The Great Fujii Theatre).

Northwest Japanese Association.

Peace Movement of Ethiopia.

Sakura Kai (Patriotic Society, or Cherry Association—composed of veterans of Russo-Japanese War).

Shinto Temples.

Sokoku Kai (Fatherland Society).

Suiko Sha (Reserve Officers Association, Los Angeles).

FASCIST

American Patriots, Inc.

Ausland-Organization der NSDAP, Overseas Branch of Nazi Party.

Association of German Nationals (Reichsdeutsche Vereinigung).

Central Organization of the German-American National Alliance (Deutsche-Amerikanische Einheitsfront).

Citizens Protective League.

Dante Alighieri Society.

Federation of Italian War Veterans in the U. S. A., Inc. (Associazione Nazionale Combattenti Italiani, Federazione degli Stati Uniti d' America).

Friends of the New Germany (Freunde des Neuen Deutschlands).

German-American Bund (Amerikadeutscher Volksbund).

German-American Republican League.

German-American Vocational League (Deutsche-Amerikanische Berufsgemeinschaft).

Kyffhaeuser, also known as Kyffhaeuser League (Kyffhaeuser Bund), Kyffhaeuser Fellowship (Kyffhaeuser Kameradschaft).

Kyffhaeuser War Relief (Kyffhaeuser Kriegshilfswerk).

Lictor Society (Italian Black Shirts).

Mario Morgantini Circle.

COMMUNIST

Abraham Lincoln School, Chicago, Ill.

American League Against War and Fascism.

American Association for Reconstruction in Yugoslavia, Inc.

American Committee for European Workers' Relief.

American Committee for Protection of Foreign Born.

American Committee for Yugoslav Relief, Inc.

American Council for a Democratic Greece.

American Council on Soviet Relations.

American Croatian Congress.

American League for Peace and Democracy.

American Peace Mobilization.

American Polish Labor Council.

American Russian Institute (of San Francisco).

American Slav Congress.

American Youth Congress.

American Youth for Democracy.

Armenian Progressive League of America.

California Labor School, Inc., 216 Market Street, San Francisco, Calif.

Central Council of American Women of Croatian Descent, a/k/a Central Council of American Croatian Women, National Council of Croatian Women.

Citizens Committee of the Upper West Side (New York City).

Civil Rights Congress and its affiliates.

Committee to Aid the Fighting South.

Communist Party, U. S. A.

Communist Political Association.

Connecticut State Youth Conference.

Congress of American Revolutionary Writers.

Congress of American Women.

Council on African Affairs.

Council for Pan-American Democracy.

Dennis Defense Committee.

Friends of the Soviet Union.

George Washington Carver School, New York City.

Hollywood Writers Mobilization for Defense.

Hungarian-American Council for Democracy.

International Labor Defense.

International Workers Order, including People's Radio Foundation, Inc.

Jefferson School of Social Science, New York City.

Jewish Peoples Committee.

Joint Anti-Fascist Refugee Committee.

Labor Research Association, Inc.

League of American Writers.

Macedonian-American Peaple's League.

Michigan Civil Rights Federation.

National Committee for the Defense of Political Prisoners.

National Committee to Win the Peace.

National Council of Americans of Croatian Descent.
National Council of American-Soviet Friendship.
National Federation for Constitutional Liberties.
National Negro Congress.
Nature Friends of America (since 1935).
Negro Labor Victory Committee.
New Committee for Publications.
Ohio School of Social Sciences.
People's Educational Association.
People's Institute of Applied Religion.
People's Radio Foundation, Inc.
Philadelphia School of Social Science and Art.
Photo League (New York City).
Proletarian Party of America.
Revolutionary Workers League.
Samuel Adams School, Boston, Mass.
School of Jewish Studies, New York City.
Seattle Labor School, Seattle, Wash.
Serbian Vidovdan Council.
Slovenian-American National Council.
Socialist Workers Party, including American Committee for European Workers' Relief.
Socialist Youth League.
Southern Negro Youth Congress.
Tom Paine School of Social Science, Philadelphia, Pa.
Tom Paine School of Westchester, N. Y.
United Committee of South Slavic Americans.
United Harlem Tenants and Consumers Organization.
United May Day Committee.
United Negro and Allied Veterans of America.
Veterans of the Abraham Lincoln Brigade.
Walt Whitman School of Social Science, Newark, N. J.
Washington Bookshop Association.
Washington Committee for Democratic Action.
Wisconsin Conference on Social Legislation.
Workers Alliance.
Workers Party, including Socialist Youth League.
Young Communist League.

SUBVERSIVE

Communist Party, U. S. A.
Communist Political Association.
German-American Bund.
Socialist Workers Party.
Workers Party.
Young Communist League.

ORGANIZATIONS WHICH HAVE "ADOPTED A POLICY OF ADVOCATING OR APPROVING THE COMMISSION OF ACTS OF FORCE AND VIOLENCE TO DENY OTHERS THEIR RIGHTS UNDER THE CONSTITUTION OF THE UNITED STATES"

Columbians.
Ku Klux Klan.
Protestant War Veterans of the United States.
Silver Shirt Legion of America.

ORGANIZATIONS WHICH "SEEK TO ALTER THE FORM OF GOVERNMENT OF THE UNITED STATES BY UNCONSTITUTIONAL MEANS"

Communist Party, U. S. A.
Communist Political Association.
Socialist Workers Party.
Workers Party.
Young Communist League.

(E. O. 9835, 12 F. R. 1935)

THE LOYALTY REVIEW BOARD,
UNITED STATES CIVIL SERVICE COMMISSION,
SETH W. RICHARDSON,
Chairman.

[F. R. Doc. 48-9266; Filed, Oct. 20, 1948; 9:01 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter II—Production and Marketing Administration (Commodity Credit)

PART 245—IRISH POTATOES

SUBPART—1948 PURCHASE PROGRAM

This bulletin states the requirements with respect to the 1948 Irish Potato Purchase Program formulated by the Commodity Credit Corporation (hereinafter referred to as CCC) and the Production and Marketing Administration (hereinafter referred to as PMA) of the United States Department of Agriculture (hereinafter referred to as the "Department"). Purchases of eligible Irish potatoes will be made by CCC from eligible growers and contracting dealers in accordance with the provisions of this bulletin.

Sec.
245.225 Administration.
245.226 Availability of program.
245.227 Eligibility of growers.
245.228 Eligibility of dealers.
245.229 Eligibility of potatoes.
245.230 Service fee.
245.231 Approved forms.
245.232 Determination of quantity.
245.233 Purchases by CCC.
245.234 Inspection.
245.235 Delivery.
245.236 Liens.
245.237 Set-offs.
245.238 Support prices for eligible Irish potatoes of the 1948 crop.
245.239 Sales to contracting dealers.

AUTHORITY: §§ 245.225 to 245.239 issued under sec. 4 (a), 55 Stat. as amended, secs. 1 (b), 2, Pub. Law 897, 80th Cong., Pub. Law 806, 80th Cong. 15 U. S. C. 713-a-8 (a).

§ 245.225 *Administration.* The program will be administered by PMA through State PMA Committees, County Agricultural Conservation Committees (hereinafter referred to as county committees), and PMA Commodity offices. The program will be under the general supervision of the Manager of CCC. County committees will determine or cause to be determined the eligibility of growers to participate in the program and may designate in writing certain employees of the County Agricultural Conservation Association to execute certificates on behalf of the committees. State PMA Committees will determine the eligibility of dealers.

§ 245.226 *Availability of program.* Purchases by CCC will be made from eligible vendors to the extent required to afford eligible growers price support at 90 percent of parity. Purchase operations will terminate generally by April 30, 1949, although the exact date may be later in any particular State or area if prevailing conditions in that State or area are such that a continuation of purchase operations after April 30, 1949 is necessary to bring about orderly termination of the program.

§ 245.227 *Eligibility of growers.* (a) Only those growers shall be eligible for participation in the price support program who:

(1) Have been determined to be in compliance with 1948 potato acreage goals established pursuant to 12 F. R. 8875, December 31, 1947.

(2) Have applied for a certificate of eligibility prior to final dates established for the locality by the State PMA Committee, using the form prescribed for such purpose.

(3) Have paid a nominal initial service fee determined on the basis of individual goal acreage and an estimated yield. (See § 245.230.)

(b) No grower shall be eligible for participation in the price support program who sold potatoes of the 1947 crop which he had agreed under the 1947 program to withhold from commercial markets, or who sells from the 1948 crop ungraded or field-run potatoes, or potatoes of or below U. S. No. 1 grade or quality, Size B, or U. S. No. 2 grade or quality regardless of size, except as follows:

(1) Ungraded or field-run potatoes may be sold to the Department whenever covered in applicable Purchase Announcements, or to contracting dealers;

(2) Graded potatoes of or below U. S. No. 1 grade or quality, Size B, or U. S. No. 2 grade or quality, regardless of size, may be sold to the Department or contracting dealers for disposition as directed by the Department; or upon prior approval of the Department to processors, livestock feeders, or for export; and

(3) Cull potatoes (those below the grades or qualities specified above and those less than 1⅞ inches minimum diameter if of U. S. No. 2 grade or quality) may be sold to contracting dealers; or upon prior approval of the Department, to processors, livestock feeders, or for export.

The restrictions contained under paragraph (b) of this section do not apply to sales of seed potatoes officially certified and tagged by an official State seed certifying agency.

§ 245.228 *Eligibility of dealers.* An eligible dealer shall be any person, partnership, association or corporation operating under the "1948 Potato Dealer Agreement," or under a similar agreement entered into with CCC. Such eligible dealers are hereinafter referred to as "contracting dealers." Information on requirements and forms of the agreement may be obtained from State PMA Committees or from county committees.

§ 245.229 *Eligibility of potatoes.* All Irish potatoes harvested in 1948 by eligible growers shall be eligible for price support except:

(a) Potatoes failing to meet at least the quality requirements of U. S. No. 2 grade, 1⅞ inches minimum diameter or the requirements of U. S. No. 1 grade, Size B;

(b) Potatoes (regardless of grade) damaged or affected by disease, insects, frost, or other injury to an extent rendering them unfit for normal consumption or unable to withstand normal shipment or storage;

(c) Potatoes harvested from land infested at harvest time with golden nematode or from land officially designated by a State or Federal agency as unfit for potato production because of disease or insect infestation;

(d) Potatoes the distribution of which is restricted or limited by State or Federal quarantine regulations; and

(e) Potatoes found objectionable because of odor, flavor, internal discoloration, or other invisible damage whether or not apparent at time of shipment and whether or not subject to determination by customary shipping point inspection procedure.

§ 245.230 *Service fee.* Application for eligibility by a grower shall be made prior to a final date established by the State PMA Committee and shall be accompanied by payment of an initial service fee. The amount of initial service fee shall be a standard rate per acre times number of goal acres times grower's interest in the potato crop. Minimum amount shall be $3.00 per application. The standard rate per acre shall be two cents times normal yield in cwt. for the county, or for an area within the county if wide differences in productivity exist from one area to another. Normal yield for the purpose of determining the standard rate shall be established by the State PMA Committee based upon recommendations of county committees.

Growers who file applications prior to an earlier final date established by the State PMA Committee, which is early enough in the growing season to permit orderly determination of eligibility, shall pay an initial service fee computed at one-half the standard rate, but not less than $3.00.

No refund of service fees will be made.

§ 245.231 *Approved forms.* The approved forms together with the provisions of this bulletin, govern the rights and responsibilities of the vendors and CCC. All forms except the Inspection Certificate which is furnished by the Federal or Federal State Inspection Service may be obtained from the offices of county committees or State PMA Committees. Any fraudulent representation made by a vendor in obtaining price support or in executing any of the purchase documents will render him subject to criminal prosecution.

(a) *Eligibility.* Approved form shall consist of Form-48 Potatoes-5 (Revised) "Producer's Application for Certificate of Eligibility," signed by the producer and approved by the county committee.

(b) *Dealer agreement.* Approved form shall consist of Form-48 Potatoes-3 "1948 Potato Dealer Agreement" signed by a potato dealer and by a CCC Contracting Officer.

(c) *Inspection certificate.* Approved form shall consist of Form FV-47 "Inspection Certificate," signed by a Federal or Federal-State Inspector.

(d) *Payment.* Approved forms for claiming payment from CCC shall consist of Form CCC-125 (or SMA-120) "Public Voucher—Purchase Programs" properly executed and signed by the vendor and administratively approved by the Purchase Representative, and such other forms as may be prescribed.

§ 245.232 *Determination of quantity.* Eligible potatoes purchased in containers will be purchased, loaded f. o. b. carrier, on the basis of the net weight or net content stamped or marked on the containers. If purchased in bulk, the vendor is required to furnish weight certificates substantiating the quantity to be purchased, or the Purchase Representative may direct that such weight be determined on the basis of 2.4 cubic feet per hundred pounds.

§ 245.233 *Purchases by CCC.* CCC will make purchases only from eligible growers and contracting dealers and only on the basis of offers made to CCC pursuant to purchase announcements applicable to a State or area within a State, and issued under the direction of the State PMA Committee. Such announcement, signed by a CCC Contracting Officer, will prescribe the terms and conditions under which purchases will be made, such as: (a) period of purchase operations; (b) method of purchase; (c) prices applicable to grades, sizes and varieties to be purchased; (d) packaging; (e) loading; (f) inspection; (g) weight certificate and protective service requirements; (h) evidence required to support claim for payment, and (i) name and address of the Purchase Representative and such other persons as are qualified to furnish information to vendors with respect to the program. Copies of such announcement may be obtained from State PMA Committees or county committees.

§ 245.234 *Inspection.* All potatoes offered for purchase must have been inspected by the Federal-State inspection service within 48 hours prior to acceptance by CCC unless provided otherwise in the purchase announcement. Vendors must arrange for the inspection and furnish official inspection certificates without cost to CCC unless otherwise directed.

§ 245.235 *Delivery.* Potatoes offered to CCC for purchase shall be accepted only if they are delivered in accordance with delivery instructions issued by the Purchase Representative. CCC may prescribe time periods within which only such quantities, grades, or varieties as are determined to be a reasonable portion of the maximum quantity eligible for price support will be accepted. If potatoes are delivered to CCC and are later found objectionable because of odor, flavor, internal discoloration or other invisible damage, whether or not apparent at the time of shipment and whether or not subject to determination by customary shipping point inspection procedure, CCC may claim reimbursement of any sums received by the vendor plus transportation and handling costs which CCC may have expended on such potatoes.

§ 245.236 *Liens.* Any potatoes tendered to CCC for purchase must be free and clear of liens and encumbrances or if liens or encumbrances exist on the potatoes, proper waivers must be obtained.

§ 245.237 *Set-offs.* A vendor who is listed on the county debt register as indebted to any agency or corporation of the United States Department of Agriculture shall designate such agency or corporation to which he is indebted as the payee of the proceeds of the sale to the extent of such indebtedness, but not to exceed that portion of the proceeds remaining after deduction of amounts due prior lienholders. Indebtedness owing to CCC shall be given first consideration after claims of prior lien holders.

§ 245.238 *Support prices for eligible Irish potatoes of the 1948 crop.* Shown below are basic support prices per 100 pounds for U. S. No. 1 grade potatoes packed in new burlap or cotton bags, and loaded f. o. b. through carrier in carlots or trucklots at country shipping points. Basic support prices for potatoes of U. S. No. 1 grade Size B, and U. S. No. 2 grade 1⅞ inches minimum diameter packed and loaded as prescribed for U. S. No. 1 grade, are 50 percent of those shown in the following schedule. Purchases for price support purposes will be made at these prices. Purchases of potatoes packed in used burlap or cotton bags shall be at prices 10 cents less than basic prices shown. Purchases of potatoes in positions other than sacked and loaded f. o. b. country shipping points shall be at prices determined (a) by subtracting from basic prices the cost as established by PMA, of all marketing services customarily required to move the potatoes from a farm to a sacked and loaded position, and then (b) by adding the cost as established by PMA, of such marketing services as CCC recognizes to be necessary to move the potatoes from a farm position to the position of authorized purchase. Prices are as follows:

[Dollars per hundredweight]

State and area	1948						1949		
	July	August	September	October	November	December	January	February	March [1]
California	2.55	2.60	2.70	2.80	2.95	3.15	3.25	3.30	3.35
Colorado	2.35	2.35	2.50	2.60	2.75	2.95	3.05	3.10	3.15
Connecticut	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
Idaho	2.35	2.35	2.50	2.60	2.75	2.95	3.05	3.10	3.15
Illinois	2.55	2.55	2.65	2.75	2.90	3.10	3.20	3.25	3.30
Indiana	2.55	2.55	2.65	2.75	2.90	3.10	3.20	3.25	3.30
Iowa	2.45	2.45	2.55	2.65	2.80	3.00	3.10	3.15	3.20
Maine	2.50	2.50	2.60	2.70	2.85	3.05	3.15	3.20	3.25
Massachusetts	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
Michigan	2.45	2.45	2.55	2.65	2.80	3.00	3.10	3.15	3.20
Minnesota	2.15	2.15	2.25	2.35	2.50	2.70	2.80	2.85	2.90
Montana	2.35	2.35	2.45	2.55	2.70	2.90	3.00	3.05	3.10
Nebraska	2.55	2.55	2.55	2.65	2.80	3.00	3.10	3.15	3.20
Nevada	2.50	2.55	2.65	2.75	2.90	3.10	3.20	3.25	3.30
New Hampshire	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
New Jersey	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
New York, Long Island	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50

See footnotes at end of table.

[Dollars per hundredweight]

State and area	1948						1949		
	July	August	September	October	November	December	January	February	March [1]
New York, other	2.70	2.70	2.80	2.90	3.05	3.25	3.35	3.40	3.40
North Dakota	2.15	2.15	2.25	2.35	2.50	2.70	2.80	2.85	2.95
Ohio	2.70	2.70	2.80	2.90	3.05	3.25	3.35	3.40	3.45
Oregon, eastern [2]	2.35	2.35	2.50	2.60	2.75	2.95	3.05	3.10	3.15
Oregon, other	2.55	2.60	2.70	2.80	2.95	3.15	3.25	3.30	3.35
Pennsylvania	2.70	2.70	2.80	2.90	3.05	3.25	3.35	3.40	3.45
Rhode Island	2.75	2.75	2.85	2.85	2.95	3.15	3.25	3.30	3.35
South Dakota	2.25	2.25	2.35	2.45	2.60	2.80	2.90	2.95	3.00
Texas	2.35	2.35	2.50	2.60	2.75	2.95			
Utah	2.35	2.35	2.50	2.60	2.75	2.95	3.05	3.10	3.15
Vermont	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
Washington	2.30	2.30	2.60	2.70	2.85	3.05	3.15	3.20	3.25
West Virginia	2.75	2.75	2.85	2.95	3.10	3.30	3.40	3.45	3.50
Wisconsin	2.30	2.30	2.40	2.50	2.65	2.85	2.95	3.00	3.05
Wyoming	2.45	2.45	2.55	2.65	2.80	3.00	3.10	3.15	3.20
Other States [3]	2.55	2.55	2.65	2.75	2.90	3.10	3.20	3.25	3.30

[1] Prices shown for March are applicable through Apr. 30, 1949, or such later dates as subsequently are established for each State or area.
[2] Counties of Malheur, Baker, Union, and Wallowa.
[3] All States and areas except those for which specific prices by months are included in this schedule or in the schedule for early and intermediate States, dated Mar. 5, 1948.

§ 245.239 *Sales to contracting dealers.* By dealer agreements entered into with CCC, contracting dealers are required to pay not less than applicable support prices for eligible potatoes. If they buy potatoes from a grower or another contracting dealer they will pay the sellers directly and CCC assumes no obligation to the sellers in connection with such sales. Names and addresses of contracting dealers may be obtained from PMA State committees or county committees.

Issued this 15th day of October 1948.

[SEAL] HAROLD K. HILL,
Acting Manager,
Commodity Credit Corporation.

Approved: October 15, 1948.

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 48-9291; Filed, Oct. 20, 1948; 8:56 a. m.]

PART 277—TOBACCO LOANS

SUBPART—1948

Set forth below are schedules of advance rates, by grades, for the 1948 crop of Types 21, 22, 23, 24, 35, 36, and 37 tobacco under the tobacco loan program formulated by Commodity Credit Corporation and Production and Marketing Administration, published July 15, 1948 (13 F. R. 4004).

§ 277.45 *1948 crop; Virginia fire-cured tobacco, Type 21: Advance schedule.*[1]

[Dollars per 100 pounds, farm sales weight]

Grade	Length 46	Length 45	Length 44
A1F	48.12	50.12	
A2F	46.12	48.12	47.12
A3F	41.12	43.12	42.12
A1D	48.12	50.12	
A2D	46.12	48.12	47.12
A3D	41.12	43.12	42.12
B1F	43.12	45.12	44.12
B2F	40.12	42.12	41.12
B3F	38.12	40.12	39.12
B4F	34.12	36.12	35.12
B5F	30.12	32.12	31.12
B1D	43.12	45.12	44.12
B2D	40.12	42.12	41.12
B3D	38.12	40.12	39.12
B4D	34.12	36.12	35.12
B5D	30.12	32.12	31.12
B3M	33.12	35.12	34.12
B4M	30.12	32.12	31.12
B5M	28.12	30.12	29.12
B3G	33.12	35.12	34.12
B4G	30.12	32.12	31.12
B5G	28.12	30.12	29.12
C1L	43.12	45.12	44.12
C2L	40.12	42.12	41.12
C3L	38.12	40.12	39.12
C4L	34.12	36.12	35.12
C5L	30.12	32.12	31.12
C1F	43.12	45.12	44.12
C2F	40.12	42.12	41.12
C3F	38.12	40.12	39.12
C4F	34.12	36.12	35.12
C5F	30.12	32.12	31.12
C2D	33.12	35.12	34.12
C3D	31.12	33.12	32.12
C4D	29.12	31.12	30.12
C5D	26.12	28.12	27.12
C3M	30.12	32.12	31.12
C4M	28.12	30.12	29.12
C5M	25.12	27.12	26.12
C3G	28.12	30.12	29.12
C4G	26.12	28.12	27.12
C5G	22.12	24.12	23.12

Grade:		Grade:	
T3F	32.12	X2F	30.12
T4F	29.12	X3F	26.12
T5F	26.12	X4F	23.12
T3D	32.12	X5F	19.12
T4D	29.12	X1D	32.12
T5D	26.12	X2D	30.12
T3M	29.12	X3D	26.12
T4M	26.12	X4D	23.12
T5M	24.12	X5D	19.12
T3G	29.12	X3M	23.12
T4G	26.12	X4M	20.12
T5G	24.12	X5M	17.12
X1L	32.12	X3G	23.12
X2L	30.12	X4G	19.12
X3L	26.12	X5G	16.12
X4L	23.12	N1L	12.12
X5L	19.12	N1R	12.12
X1F	32.12	N1G	12.12

[1] The Cooperative Associations through which the loans are made for Virginia fire-cured, Type 21, and Virginia sun-cured, Type 37, are authorized to deduct from the amount paid to growers 12 cents per hundred pounds to apply against the overhead costs to the associations of the loan operations. Tobacco can be placed under loan only by the original producer and at these rates only if produced on a cooperating farm. Tobacco graded "W" (wet), "U" (unsound), DAM (damaged), N2L, N2R, or N2G will not be accepted, except in Types 22, 23, 24, 35, and 36, where the tobacco graded "W" (wet) will be accepted at an advance rate of 20 percent below the regular grade advance rate. Tennessee and Kentucky fire-cured, Types 22, 23, and 24, grades marked with special factor "OS" in addition to the regular grade symbols shall have an advance rate 20 percent below the advance rate for the regular grades without such special factor.

§ 277.46 *1948 crop; Kentucky and Tennessee fire-cured tobacco, Types 22, 23, and 24: Advance schedule.*[1]

[Dollars per 100 pounds, farm sales weight]

Grade	Lengths 46 and 45	Length 44
A1F	50	
A2F	47	43
A3F	43	39
A1D	50	
A2D	47	43
A3D	44	40
B1F	46	44
B2F	42	40
B3F	38	35
B4F	31	29
B5F	27	25
B3FV	35	32
B4FV	30	28
B5FV	25	23
B1D	48	45
B2D	44	41
B3D	40	37
B4D	33	31
B5D	27	25
B3M	35	32
B4M	29	27
B5M	24	22
B3G	35	32
B4G	29	27
B5G	24	21
C1L	43	40
C2L	39	36
C3L	35	32
C4L	31	29
C5L	26	24
C1F	43	40
C2F	39	36
C3F	35	32
C4F	31	29
C5F	26	24
C3FV	32	29
C4FV	29	27
C5FV	24	22
C2D	37	34
C3D	33	30
C4D	29	27
C5D	25	23
C3M	30	27
C4M	28	26
C5M	23	21
C3G	29	26
C4G	24	21
C5G	21	19

Grade:		Grade:	
T3F	28	X4F	22
T4F	26	X5F	20
T5F	24	X3FV	24
T3D	28	X4FV	21
T4D	26	X5FV	19
T5D	24	X1D	32
T3M	26	X2D	29
T4M	24	X3D	24
T5M	21	X4D	21
T3G	26	X5D	18
T4G	24	X3M	21
T5G	20	X4M	19
X1L	32	X5M	16
X2L	29	X3G	21
X3L	25	X4G	18
X4L	22	X5G	15
X5L	20	N1L	12
X1F	32	N1R	12
X2F	29	N1G	12
X3F	25		

§ 277.47 *1948 crop; dark air-cured tobacco, Types 35 and 36: Advance schedule.*[1]

[Dollars per 100 pounds, farm sales weight]

Grade	Lengths 46 and 45	Length 44
A1F	45	
A2F	43	40
A3F	41	38
A1R	45	
A2R	43	40
A3R	41	38
B1F	45	42
B2F	43	40
B3F	40	37
B4F	34	32
B5F	28	26
B3FV	37	34
B4FV	32	30
B5FV	26	24
B1R	45	42
B2R	43	40
B3R	40	37
B4R	34	32
B5R	28	26

[Dollars per 100 pounds, farm sales weight]

Grade	Lengths 46 and 45	Length 44
B1D	45	42
B2D	43	40
B3D	38	36
B4D	33	31
B5D	27	25
B3M	35	32
B4M	30	26
B5M	24	23
B3G	35	32
B4G	30	26
B5G	24	23
C1L	42	39
C2L	40	37
C3L	37	33
C4L	31	28
C5L	27	24
C1F	41	38
C2F	39	36
C3F	36	32
C4F	30	27
C5F	26	23
C3FV	33	30
C4FV	28	25
C5FV	24	22
C1R	40	37
C2R	38	34
C3R	34	31
C4R	29	26
C5R	25	23
C3M	30	28
C4M	25	23
C5M	23	20
C4G	23	20
C5G	22	19

Grade:		Grade:	
T3F	27	X4F	23
T4F	23	X5F	19
T5F	19	X3FV	24
T3R	27	X4FV	20
T4R	23	X5FV	17
T5R	19	X1R	30
T3D	27	X2R	27
T4D	23	X3R	25
T5D	19	X4R	22
T3M	26	X5R	17
T4M	22	X3D	25
T5M	18	X4D	22
T3G	26	X5D	17
T4G	22	X3M	24
T5G	18	X4M	20
X1L	30	X5M	16
X2L	27	X3G	24
X3L	25	X4G	19
X4L	23	X5G	15
X5L	19	N1L	12
X1F	30	N1R	12
X2F	27	N1G	12
X3F	25		

§ 277.48 *1948 Crop; Virginia sun-cured tobacco, Type 37: Advance schedule.*[1]

[Dollars per 100 pounds, farm sales weight]

Grade	Length 45	Length 44
A1F	44.12	----------
A2F	42.12	40.12
A3F	40.12	38.12
A1R	44.12	----------
A2R	42.12	40.12
A3R	40.12	38.12
B1F	40.12	38.12
B2F	38.12	36.12
B3F	36.12	34.12
B4F	32.12	30.12
B5F	26.12	24.12
B1R	40.12	38.12
B2R	38.12	36.12
B3R	36.12	34.12
B4R	32.12	30.12
B5R	26.12	24.12
B1D	40.12	38.12
B2D	37.12	35.12
B3D	34.12	32.12
B4D	29.12	27.12
B5D	22.12	20.12
B3M	32.12	30.12
B4M	27.12	25.12
B5M	21.12	19.12
B3G	32.12	30.12
B4G	27.12	25.12
B5G	21.12	19.12
C1L	39.12	37.12
C2L	37.12	35.12
C3L	35.12	33.12
C4L	30.12	28.12
C5L	26.12	24.12
C1F	39.12	37.12

[1] See footnote on p. 6140.

[Dollars per 100 pounds, farm sales weight]

Grade	Length 45	Length 44
C2F	37.12	35.12
C3F	35.12	33.12
C4F	30.12	28.12
C5F	26.12	24.12
C1R	38.12	36.12
C2R	36.12	34.12
C3R	34.12	32.12
C4R	29.12	27.12
C5R	25.12	23.12
C3M	30.12	28.12
C4M	25.12	23.12
C5M	21.12	19.12
C4G	23.12	21.12
C5G	20.12	18.12

Grade:		Grade:	
T3F	28.12	X2F	28.12
T4F	25.12	X3F	26.12
T5F	19.12	X4F	23.12
T3R	28.12	X5F	18.12
T4R	25.12	X1R	31.12
T5R	19.12	X2R	28.12
T3D	26.12	X3R	26.12
T4D	22.12	X4R	22.12
T5D	16.12	X5R	17.12
T3M	26.12	X3D	24.12
T4M	22.12	X4D	21.12
T5M	16.12	X5D	16.12
T3G	26.12	X3M	24.12
T4G	22.12	X4M	21.12
T5G	15.12	X5M	16.12
X1L	31.12	X3G	22.12
X2L	28.12	X4G	19.12
X3L	26.12	X5G	15.12
X4L	23.12	N1L	12.12
X5L	18.12	N1R	12.12
X1F	31.12	N1G	12.12

(Sec. 8, 56 Stat. 765, 767, 58 Stat. 642, 59 Stat. 306, 506, Pub. Laws 806, 897, 80th Cong.; 50 U. S. C. App. 968)

Issued this 15th day of October 1948.

[SEAL] HAROLD K. HILL,
Acting Manager,
Commodity Credit Corporation.

Approved: October 15, 1948.

RALPH S. TRIGG,
President, Commodity
Credit Corporation.

[F. R. Doc. 48-9257; Filed, Oct. 20, 1948; 8:50 a. m.]

TITLE 7—AGRICULTURE

Chapter VIII—Production and Marketing Administration (Sugar Branch)

[S. D. 89, Revision 2]

PART 802—SUGAR DETERMINATIONS

DETERMINATION OF SUGAR COMMERCIALLY RECOVERABLE FROM SUGAR BEETS

Pursuant to the provisions of section 302 (a) of the Sugar Act of 1948, the following determination is hereby issued:

§ 802.11 *Determination of sugar commercially recoverable from sugar beets.* The amount of sugar, raw value, commercially recoverable from sugar beets shall be deemed to be as follows: (a) In the case of sugar beets marketed under that type of agreement commonly known as an "individual test" contract, 93.6 percent of the amount of sugar calculated by applying to the net weight of the sugar beets, at the time of delivery to a processor, the percentage of sugar content on which the settlement under the marketing contract is based; (b) in the case of sugar beets marketed under any type of agreement other than an "individual test" contract in the district of a beet sugar factory located in Colorado, Idaho, Montana, Oregon, Utah, Washington or Wyoming, 96.1 percent of the amount of sugar calculated by applying to the net weight of the sugar beets, at the time of delivery to a processor, the weighted average percentage of sugar content of all the sugar beets of the next preceding 7 crops marketed in the settlement area comprising such district, according to cossette tests made by the processor; and (c) in the case of sugar beets marketed under any type of agreement other than an "individual test" contract in the district of a beet sugar factory located in any State not named in paragraph (b) of this section, 96.1 percent of the amount of sugar calculated by applying to the net weight of sugar beets, at the time of delivery to a processor, the average percentage of sugar content of all the sugar beets of the current crop marketed in the settlement area comprising such district, according to cossette tests made by the processor.

This determination supersedes, with respect to the 1948 and subsequent crops, the determination entitled "Determination of Sugar Commercially Recoverable from Sugar Beets (Revised)," issued August 5, 1943 (8 F. R. 10967).

Statement of Bases and Considerations

Sugar Act requirements. Determinations of sugar commercially recoverable from domestic sugar beets and sugarcane are required under section 302 (a) of the Sugar Act of 1948 for the purpose of calculating the amounts of sugar upon which payments under the Act may be made.

General basis of determination. Under former determinations, the amount of sugar commercially recoverable from sugar beets was based on (a) the net weight of the sugar beets, (b) the percentage of sugar content of the beets, and (c) a stated percentage reflecting the average rate of sugar extraction obtained by the beet sugar industry during a representative prior period. The revised determination continues this general basis but incorporates certain changes with respect to items (b) and (c).

Percentage of sugar content of sugar beets. About 45 percent of each crop of sugar beets is marketed under contracts which provide for separate tests for sugar content of the beets marketed by individual growers. Such tests are made at the time of delivery of the beets to a processor. These contracts are commonly called "individual test" contracts.

Approximately 55 percent of each crop is marketed under contracts which do not provide for separate tests of deliveries of individual growers. For this part of the crop the sugar content is determined only at the time of processing by the so-called "cossette test" (cossettes are the long, narrow segments into which beets are cut in the processing operation).

Computation of Sugar Act payments. In "individual test" areas, the Sugar Act payments may be computed as soon as the processor submits reports on the marketings of growers showing the tonnages of beets and percentages of sugar content. Such marketing reports could not be completed for any "cossette test" area under the former determination until all of the beets had been processed.

Consequently, when the processing continued for a considerable period after the beets had been delivered, the delay in ascertaining the sugar content of the crop retarded the work of completing Sugar Act payments.

Change for certain western States. To accelerate payments, this determination provides that in the "cossette test" areas comprising the districts for factories located in Colorado, Idaho, Montana, Oregon, Utah, Washington and Wyoming, the payments shall be based on the weighted average percentage of sugar content of the next preceding seven crops, rather than on the sugar content of the current crop as formerly. The change is limited in applicability to these districts, primarily because the factories in these western States generally operate for longer periods than the factories in the States to the eastward. The factories in all "cossette test" areas operated an average of 75 days for each of the crop years 1943 through 1947. The average for such factories located in the States named above was 85.5 days, while the average for the States to the east thereof was but 61.5 days. Accordingly, the opportunity for accelerating payments is greater in the western States.

Percentage of extraction. Under the original determination, rates of recoverability were based on the average percentage of extraction obtained by the beet sugar industry from the 1934, 1935, and 1936 crops. The determination was revised in 1940 on the basis of the average extraction obtained from the 1937, 1938, and 1939 crops. Through a further revision, which became effective for the 1943 crop, recoverability was based on the average extraction obtained from the five crops of 1937 through 1941. The 1942 crop was not included since the recovery from that crop was reduced substantially because of war conditions. The average recovery from the crops of 1937 through 1941, as calculated upon a basis of the tonnage of beets purchased and the percentage of sugar content of the cossettes thereof, was 90.57 percent.

The establishment of ceiling prices for sugar and for beet molasses, the operation of a War Production Board order limiting the desugarization of molasses, the scarcity, cost, and inefficiency of factory labor, and recent developments in mechanization were factors which affected the rate of extraction during the emergency period. As a result, recoveries from the crops of 1942 through 1947 were reduced substantially, reaching a low point of 85.00 percent on the 1945 crop, although the average percentage of sugar content of the crops was only slightly subnormal. While a significant upturn in recovery was recorded on the 1947 crop, the recovery rate reflected the continuation of abnormal conditions. Under these circumstances, the extraction rates obtained from the crops of 1942–47 are not representative of the recoveries expected in the future.

The recoveries from the 1948 and subsequent crops are expected to reflect a more normal price relationship between sugar and molasses. It is assumed, therefore, that so far as this particular factor is concerned recoveries from future crops will reflect the performance obtained in the prewar period. Likewise, the problems of labor in the factories should be largely eliminated. However, it appears that changes resulting from the increasing use of machinery in harvesting will tend to hold recoveries somewhat below prewar levels. These changes relate to (1) variations in the shrinkage of the beets in the field at the time of harvest and following delivery to the processor which result from accelerated harvesting operations, (2) the deterioration of stored beets due to the delivery of abnormal amounts of clods, stones, and tops, and (3) the effect of mechanical harvesting operations on extraction efficiency.

Extraction in "straight house" factories. In order to eliminate the effects of changes made in processes to increase the production of molasses, an analysis was made of the operations of "straight house" factories in which the customary processes were carried out. With respect to the crops from 1937 through 1947, it was found that 25 straight house factories had operated on all of the crops and 3 such factories had operated on all but one of the crops. The average recovery for the 28 factories with respect to the crops on which the former recovery rates were based (1937–41) was 82.14 percent. The average extraction for these factories from the crops of 1942–47 was 81.41 percent, a decline of 0.73 percent. The difference in the average percentage of sugar content for the two periods is insignificant. The lowest recoveries were obtained from the last three crops, and these recoveries were low in proportion to the percentage of sugar content. Although part of the decline may have been due to lack of satisfactory factory labor, this appears to be offset by the fact that the latter period used in the comparison includes several crops of which only a negligible portion was harvested by machinery.

Adjustment in basic extraction rate. Neither the use of the rates of extraction obtained from recent crops, nor the continued use of rates based solely on the crops of 1937–41 would be representative of expected performance because of changes brought about by mechanization. Consequently, the rates in the determination reflect an adjustment in the basic average rate of extraction equivalent to the decline indicated by the record of the 28 straight house factories, or 0.73 percent. A reduction of 0.73 percent from the average rate of extraction of 90.57 percent obtained from the crops of 1937–41 gives an adjusted rate of 89.84 percent. The conversion of this rate to "raw value," in conformity with the basis of payment under the Sugar Act, gives a rate of recoverability of 96.1 percent to be applied to sugar beets in "cossette test" areas. The former rate was 97.0 percent.

Differential rate for "individual test" beets. The percentage of recovery applied to beets marketed under "individual test" contracts, as provided in the former determination, reflected the average shrinkage in sugar content which occurred between the time of delivery and the time of processing of all beets of the crops of 1935–41 marketed on that basis. The calculated average rate of extraction from such beets was 88.68 percent.

An analysis of the data for the crops of 1943–47 shows that the average shrinkage in percentage of sugar content for all beets marketed on this basis has increased to 2.65 percent as compared to the average of 2.12 percent for the crops of 1935–41. Consequently, the determination reflects the shrinkage rate of 2.65 percent, reducing the calculated average rate of extraction from 88.68 to 88.21 percent. A reduction from this figure of 0.73 percent, to reflect the reduction in rates of extraction shown by straight house operations, gives 87.48 percent. The conversion of this rate to "raw value" gives 93.6 percent as the rate to be effective for beets marketed under "individual test" contracts. The former rate was 95.0 percent.

Conclusion. Accordingly, I hereby find and conclude that the foregoing determination will effectuate the purposes of section 302 (a) of the Sugar Act of 1948.

(Secs. 302, 403, Pub. Law 388, 80th Cong. 7 U. S. C., Sup., 1153)

Issued this 15th day of October 1948.

[SEAL] A. J. LOVELAND,
Acting Secretary.

[F. R. Doc. 48-9256; Filed, Oct. 20, 1948; 8:50 a. m.]

PART 802—SUGAR DETERMINATIONS

DETERMINATION OF FAIR AND REASONABLE WAGE RATES FOR PERSONS EMPLOYED IN HARVESTING OF 1948 CROP OF SUGARCANE IN LOUISIANA

Pursuant to the provisions of section 301 (c) (1) of the Sugar Act of 1948, after investigation, and due consideration of the evidence obtained at the public hearing held in Thibodaux, Louisiana, on July 22, 1948, the following determination is hereby issued:

§ 802.24 *Fair and reasonable wage rates for persons employed in the harvesting of the 1948 crop of sugarcane in Louisiana.* The requirements of section 301 (c) (1) of the Sugar Act of 1948, shall be deemed to have been met with respect to the harvesting of the 1948 crop of sugarcane in Louisiana if the producer complies with the following:

(a) All persons employed on the farm in the harvesting of the 1948 crop of sugarcane shall have been paid in full for all such work and shall have been paid wages in cash therefor at rates as agreed upon between the producer and the laborer but, after the date of issuance of this determination, not less than the following:

(1) *For adult males and adult females when employed on time basis.*

[Basic wage rates per day of 9 hours[1] (raw sugar price of $5.60 to $6.25, per one hundred pounds, inclusive)]

Operation	
Cutting, topping, stripping:	
Adult males	$3.50
Adult females	3.05
Loading	4.15
Cutting and loading	3.70
Tractor drivers and truck drivers	4.25
Teamsters	4.05
Hoist operators	3.70
Operators of mechanical loading or harvesting equipment	4.60
Pilers	3.70
Grabmen, spotters, ropemen	4.15
Scrappers	3.50
Any other operations connected with harvesting	3.05

[1] Where workers are employed on an hourly basis, the rate per hour shall be determined by dividing the applicable basic daily wage rate (adjusted in accordance with subparagraph (4) of this paragraph) by 9.

(2) *Workers between 14 and 16 years of age when employed on a time basis.* For workers between the ages of 14 and 16 years, the rate per day of 8 hours (maximum hours per day for such workers without deduction from Sugar Act payments to the producer) shall be not less than three-fourths of the applicable rate established under subparagraphs (1) and (4) of this paragraph for adult workers for a 9-hour day. For a working day shorter than 8 hours, the rate shall be in proportion.

(3) *All workers when employed on a piecework basis.*

Operation	Basic wage rates per ton (raw sugar price of $5.60 to $6.25 per 100 pounds, inclusive)	
	Large barrel varieties[1]	Small barrel varieties[1]
Cutting top and bottom, and stripping	$1.35	$1.65
Cutting top and bottom	.85	1.05
Loading	.44	.53
Cutting top and bottom, stripping and loading	1.79	2.18
Cutting top and bottom and loading	1.29	1.58

[1] Large barrel varieties shall include Co. 290; C. P. 29/103; C. P. 29/116; C. P. 33/243; C. P. 36/13; C. P. 36/105, and C. P. 29/120. All other varieties shall be classed as small barrel.

The piece rate for any operation specified above when performed on a unit basis other than a ton unit, or the piece rate for any operation not specified above, shall be that agreed upon between the producer and the laborer: *Provided, however,* That the hourly rate of earnings of each worker, for the time involved, shall be not less than the applicable hourly rate specified in subparagraphs (1) or (2) of this paragraph.

(4) *Wage rate adjustments when price of raw sugar is more than $6.25 or less than $5.60 per one hundred pounds.* For each full ten cents that the price of raw sugar (duty paid basis) shall average more than $6.25 or less than $5.60 per one hundred pounds for the two weeks' period immediately preceding the two weeks' period during which the work is performed, the time and piecework rates provided in subparagraphs (1), (2), and (3) of this paragraph shall be increased or decreased in the following indicated amounts:

(i) Time basis: $0.065 per 9-hour day.

(ii) Piecework basis (per ton):

	Large barrel	Small barrel
Cutting top and bottom, and stripping	$0.025	$0.030
Cutting top and bottom	.015	.020
Loading	.005	.010
Cutting top and bottom, stripping and loading	.030	.040
Cutting top and bottom and loading	.020	.030

The two weeks' average price of raw sugar shall be determined by taking the simple average of the daily "spot" quotation of 96° raw sugar (duty paid basis) of the Louisiana Sugar and Rice Exchange and the Cane Products Trade Association Exchange, except that if the Director of the Sugar Branch determines that for any two weeks' period such average price does not reflect the true market value of sugar, because of inadequate volume or other factors, the Director may designate the average price to be effective under this determination. For the purpose of this determination the wage rates for the period from the date of issuance of the determination through October 21, 1948, shall be determined by the average price of raw sugar during the two weeks' period September 24 through October 7, 1948. The wage rates for the period October 22 through November 4, 1948, shall be determined by the average price of raw sugar during the two weeks' period October 8 through October 21, 1948, and thereafter wage rates for each successive two weeks' period shall be based on the preceding two weeks' average price of raw sugar.

(b) *Perquisites.* In addition to the foregoing, the producer shall furnish to the laborer without charge the customary perquisites, such as a habitable house, medical attention, and similar items.

(c) *Subterfuge.* The producer shall not reduce the wage rates to laborers below those determined herein through any subterfuge or device whatsoever.

Statement of Bases and Considerations

(a) *General.* The foregoing determination provides fair and reasonable wage rates to be paid by producers to persons employed in the harvesting of the 1948 crop of sugarcane in Louisiana as one of the conditions for payment under the Sugar Act of 1948. In this Statement the foregoing determination, as well as determinations for prior years, will be referred to as "wage determination", identified by the crop year for which effective.

(b) *Requirements of the Sugar Act and standards employed.* In determining fair and reasonable wage rates, the Sugar Act requires that a public hearing be held, that investigations be made, and that consideration be given to (1) the standards formerly established by the Secretary under the Agricultural Adjustment Act, as amended, and (2) the differences in conditions among various sugar producing areas.

A public hearing was held in Thibodaux, Louisiana on July 22, 1948, at which time interested persons presented testimony with respect to fair and reasonable wage rates for harvesting of the 1948 crop of sugarcane. In addition, investigations have been made of the conditions affecting wage rates in Louisiana. In this determination, as in prior determinations, consideration has been given to testimony presented at the hearing and to the information resulting from investigations. The primary factors considered were: (1) prices of sugar and by-products; (2) income from sugarcane; (3) cost of production; (4) cost of living; and (5) relationship of labor cost to total cost. Other economic influences also were considered.

(c) *Background.* Wage determinations for harvesting sugarcane in Louisiana have been issued each year beginning with the 1937 crop. The earlier determinations provided specific time rates for adult males and females as well as alternative piece work rates. Subsequent coverage was extended to include semi-skilled and skilled workers and workers between 14 and 16 years of age. As the need arose, adjustments have been made in certain time and piece work rates to conform to changes in production and harvesting methods.

The 1937 wage determination increased basic adult male wages for harvest work 25 cents per day over those of the previous year. An increase in producer income at the same time permitted the maintenance of the customary relationship of wages to income that had existed in prior years. The basic wage rates were not changed during the years from 1938 to 1940 and the wage-income relationship remained relatively constant. Beginning with the 1941 wage determination, the basic wage rates were increased 15 cents per day and have been increased in varying amounts each subsequent year except 1944. Throughout these years, wage rates have been established primarily on the basis of the historical wage-income relationship. However, this relationship has been altered in some of these years to give recognition to significant changes which have occurred in other factors customarily considered in establishing wage rates. Since the base period 1938–40, the weighted average basic time rates for harvesting have been increased from 17.3 cents per hour to 40.9 cents in 1947, an increase of 136.4 percent.

(d) *1948 wage determination.* The 1948 wage determination is changed in two major respects from the 1947 wage determination:

(1) Wage rates are related to the average price of raw sugar by the use of a modified wage escalator scale. This replaces the fixed wage structure in effect in 1947. Under the scale, wage rates are geared to the average price of raw sugar (duty paid basis) for the two weeks' period immediately preceding the two weeks' period during which the work is performed. When the average price of raw sugar for a two weeks' period ranges between $5.60 and $6.25 per one hundred pounds, inclusive, basic time rates remain the same as in 1947. These basic rates are subject to upward or downward ad-

justments (6½ cents per 9 hour day) if the average price of raw sugar increases or decreases a full 10 cents above or below such price range. For example, if sugar prices average $5.50, basic time rates per 9-hour day are reduced 6½ cents. Conversely, if sugar prices average $6.35 per one hundred pounds, basic time rates are increased 6½ cents. Similar adjustments are made for each subsequent full 10 cent price change.

The average price of raw sugar is determined by taking the simple average of the daily "spot" quotations of 96° raw sugar (duty paid basis) of the Louisiana Sugar and Rice Exchange and the Cane Products Trade Association Exchange. Such average prices are subject to review by the Director of the Sugar Branch and, if he determines that for any two weeks' period such average price does not reflect the true market value of sugar, because of inadequate volume or other factors, he may designate the average price to be effective. Each producer will be responsible for ascertaining the average price of raw sugar and the effective wage rates. The two weeks' average price of raw sugar and the effective wage rates will be announced by and will be available in the Louisiana State and Parish Offices of the Production and Marketing Administration, Department of Agriculture.

An examination of changes in the economic factors affecting wage rates since the base period 1938–40 reveals that substantial increases have occurred in all such factors, although the price of raw sugar has declined somewhat from the high point reached in 1947 and early 1948. In recognition of such trends, the 1948 wage determination provides a variable wage structure adjustable to significant price and income changes.

At the recent fair wage hearing, it was recommended that wage decreases be based upon income of producers from sugarcane and molasses. Although consideration was given to using income as a basis for the modified escalater scale, it is believed that the use of average raw sugar prices will be readily understood by producers and laborers and will provide a more practicable method of administering this provision. Accordingly, the scale employed in this determination is based upon average raw sugar prices.

(2) The basic piece work rates for harvesting operations other than loading sugarcane have been reduced 15 cents per ton from the 1947 rates. Testimony at the 1948 public hearing indicated that there has been a disproportionate spread in wage rates which enabled workers employed on a piece work basis to earn substantially more than those employed on a time basis. This inequity has been brought about largely by changes in harvesting methods in recent years. Available information indicates that the average earnings of an adult male cane cutter for a 9-hour day employed on a piece work basis during the 1947 harvest ranged between 55 and 75 percent more than a cane cutter employed on a time basis. The reduction in piece work rates will provide a more reasonable relationship between the earnings of workers on a time basis and those on a piece work basis. The piece work rates specified should enable piece work employees to earn approximately 45 to 55 percent more per 9-hour day than those on a time basis. As in the case of basic time rates, upward or downward adjustments in the piece rates are provided when the average price of raw sugar increases or decreases a full 10 cents per hundred pounds above $6.25 or below $5.60.

In addition to the changes explained above, two varieties of sugarcane (C.P. 29/120 and C.P. 36/105) have been classified as large barrel rather than small barrel as was provided in the 1947 determination. This reclassification was made because of testimony at the recent public hearing which indicated that these cane varieties were similar to the other designated large barrel varieties with respect to handling and worker accomplishment.

Accordingly, I hereby find and conclude that the foregoing wage determination will effectuate the wage provisions of the Sugar Act of 1948.

(Secs. 301, 403, Pub. Law 388, 80th Cong.)

Issued this 18th day of October 1948.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 48-9292; Filed, Oct. 20, 1948; 8:57 a. m.]

TITLE 14—CIVIL AVIATION

Chapter II—Civil Aeronautics Administration

[Amdt. 1]

PART 560—REQUESTS FOR REIMBURSEMENT FOR THE COST OF NECESSARY REHABILITATION OR REPAIR OF PUBLIC AIRPORTS SUBSTANTIALLY DAMAGED BY FEDERAL AGENCIES

Acting pursuant to authority vested in me by the Federal Airport Act (Pub. Law No. 377, 79th Cong., 2d Session, as amended by Pub. Laws 486 and 840, 80th Cong.; 49 U. S. C. 1101–1119), I hereby amend Part 560 of the Regulations of the Administrator of Civil Aeronautics to read as follows:

Sec.
560.1 Definitions.
560.2 Purpose of regulations.
560.3 Eligible requests for reimbursement.
560.4 Eligible petitioner.
560.5 Eligible airports.
560.6 Time limitations.
560.7 Eligible rehabilitation or repair.
560.8 Amount of reimbursement.
560.9 Claims filed with other Federal agencies.
560.10 Form and content of requests.
560.11 Filing of requests.
560.12 Consideration and determination of requests.
560.13 Certification of requests to the Congress.
560.14 Payment from sums appropriated by Congress.
560.15 Supplemental requests.

AUTHORITY: §§ 560.1 to 560.15, issued under 60 Stat. 170, Pub. Laws 486, 840, 80th Cong.; 49 U. S. C. 1101–1119.

§ 560.1 *Definitions.* (a) "Act" means the Federal Airport Act (Pub. Law No. 377, 79th Cong., 2d Session, as amended.)

(b) "Administrator" means the Administrator of Civil Aeronautics or his duly authorized representative.

(c) "Airport" means any area of land or water which is used, or intended for use, for the landing and take-off of aircraft, and any appurtenant areas which are used, or intended for use, for airport buildings or other airport facilities located thereon.

(d) "CAA" means the Civil Aeronautics Administration of the United States Department of Commerce.

(e) "Damaged area" means any area of a public airport where damage has occurred, for the cost of the necessary rehabilitation or repair of which reimbursement is requested, under the regulations in this part.

(f) "Damaged facility" means any airport building, or other airport facility which has suffered damage, for the cost of the necessary rehabilitation or repair of which reimbursement is requested, under the regulations in this part.

(g) "District airport engineer" means the director of a District Office of the Airports Branch of a CAA Regional Office or his duly authorized representative.

(h) "Federal agency" means any Executive Department, Board, Bureau, Commission, of other agency in the Executive Branch of the Government of the United States or any Corporation wholly owned (either directly or indirectly through one or more corporations) by the United States.

(i) "Petitioner" means a public agency which files with the Administrator a request for reimbursement for cost of the necessary rehabilitation or repair of a public airport pursuant to the provisions of section 17 of the Federal Airport Act, as amended.

(j) "Public agency" means the United States Government or any agency thereof; a State, the Territory of Alaska, the Territory of Hawaii, Puerto Rico, or the Virgin Islands or an agency of any of them; a municipality or other political subdivision; or a tax-supported organization.

(k) "Public airport" means any airport which is used or to be used for public purposes, under the control of a public agency, the landing area of which is publicly owned.

(l) "Regional administrator" means the director of a CAA Regional Office or his duly authorized representative.

(m) "Rehabilitation or repair" means any repair, restoration, or reconstruction of a damaged area or damaged facility, either to its condition prior to damage or to a better condition, and any construction or improvement of an airport area or facility replacing or supplementing a damaged area or damaged facility.

(n) "Reimbursement" means the payment of money by the United States to a petitioner pursuant to the provisions of section 17 of the act.

§ 560.2 *Purpose of regulations.* The regulations in this part apply to requests for reimbursement filed pursuant to the provisions of section 17 of the act, for the cost of the necessary rehabilitation or repair of public airports, substantially damaged by Federal agencies. Section 17 of the act authorizes the Administrator to render such assistance to public agencies as he deems necessary in the prep-

aration of such requests for reimbursement and, upon receipt of such a request from a public agency, the Administrator is further authorized, on behalf of the United States to consider, ascertain, and determine, in accordance with regulations prescribed by him, the actual or estimated cost of such necessary rehabilitation or repair for which such public agency is entitled to reimbursement from the United States and to certify to the Congress the amount of such cost, which certification shall be deemed a contractual obligation of the United States. Section 17 further authorizes such amounts to be appropriated by the Congress as may be necessary to enable the Administrator to make payments to public agencies as provided therein, either upon completion of the rehabilitation or repair involved or as such rehabilitation or repair progresses.

§ 560.3 *Eligible requests for reimbursement.* To be eligible for consideration by the Administrator, a request for reimbursement must:

(a) Be filed by an eligible petitioner (see § 560.4);

(b) Cover damage to an eligible airport (see § 560.5);

(c) Be filed within certain time limitations (see § 560.6); and

(d) Cover eligible rehabilitation or repair (see § 560.7).

§ 560.4 *Eligible petitioner.* To be eligible, a petitioner must meet the following requirements:

(a) The petitioner must be a State, the Territory of Alaska, the Territory of Hawaii, Puerto Rico, or the Virgin Islands, or an agency of any of them; a municipality or other political subdivision; or a tax-supported organization.

(b) The petitioner must have control or management of the airport to which the request relates at the time of filing the request.

(c) Control or management may be established by an interim permit or an approved application for a surplus airport in those cases where the airport in question is subject to an outstanding lease or other conveyance to the United States.

§ 560.5 *Eligible airports.* (a) To be eligible, an airport must meet the following requirements:

(1) The airport must be located in the continental United States, the Territory of Hawaii, the Territory of Alaska, Puerto Rico, or the Virgin Islands.

(2) The landing area of the airport must be owned by a public agency at the time the request is filed and must have been owned by a public agency at the time the damage occurred.

(3) The airport must be used, or intended to be used, by and for the benefit of the public at the time the request is filed, must be under the control of a public agency at such time, and must have been used for public purposes under the control of a public agency, at the time the damage occurred.

(4) If the airport was damaged while owned by the United States or a Federal agency, the nucleus of such airport must have been owned by a non-Federal agency and used for airport purposes, prior to its acquisition by the United States or by a Federal agency.

(b) To meet the requirements of paragraph (a) of this section, it is not necessary that the public agency controlling an airport be the public agency owning its landing area, or that the public agency controlling an airport or owning its landing area, at the time a request is filed, be the public agency which controlled the airport or owned the landing area at the time the damage occurred.

(c) If an airport is operated by a private person or concern under a lease or contract from a public agency, such airport will be regarded as "used by and for the benefit of the public" and "under the control of a public agency", as required by paragraph (a) (3) of this section, if the airport is being so used and the lease or contract reserves to the public agency sufficient control over the manner in which the airport is operated to permit such public agency to compel its operation for the use and benefit of the public.

§ 560.6 *Time limitations.* (a) A request may be filed before, during, or after the accomplishment of the rehabilitation or repair for the cost of which reimbursement is requested.

(b) No request will be considered by the Administrator unless such request is filed within six months after the occurrence of the damage upon which the request is based: *Provided, however,* That in the event the damage was caused by operations of a military nature during time of war, such request may be submitted within six months after the time of termination of war, unless the airport is under the control or management of the United States at the time of the termination of such war, in which event, the request may be submitted to the Administrator within six months after transfer of such control or management of the airport to the public agency involved.

(c) The Administrator will consider a request which is based upon the damage which occurred prior to the date of approval of the act, provided that the foregoing time limitations are complied with.

§ 560.7 *Eligible rehabilitation or repair.* In order to be eligible, rehabilitation or repair must meet the following requirements:

(a) The rehabilitation or repair must be, or have been, necessary to remedy substantial damage to an eligible airport caused or permitted by a Federal agency.

(b) The rehabilitation or repair must be, or have been, for the purpose of remedying damage to an area or facility which was owned by the petitioner or other non-Federal public agency at the time the damage occurred, unless, at that time, the area or facility was owned by the United States or a Federal agency, in which case the area or facility must have been owned by the petitioner or other non-Federal public agency prior to its acquisition by the United States or a Federal agency.

(c) The rehabilitation or repair must have or must have had as its principal object the remedying of damage for which the petitioner, the airport owner, or any other person or agency has never been adequately compensated, reimbursed, or recompensed by the United States or any Federal agency.

(d) The circumstances must be such that reimbursement would be in the public interest.

§ 560.8 *Amount of reimbursement.* In determining the amount due with respect to any particular item of eligible rehabilitation or repair, the Administrator will be guided by the following principles:

(a) If the damage occurred while the airport was in the management or control of the United States or a Federal agency, reimbursement will be made in an amount equal to the actual or estimated cost of restoring the damaged area or damaged facility to a condition equivalent to its condition on the date the United States or a Federal agency assumed management or control of the airport.

(b) If the damage occurred while the airport was not under the management or control of the United States or a Federal agency, reimbursement will be made in an amount equal to the actual or estimated cost of restoring the damaged area or damaged facility to a condition equivalent to its condition immediately prior to such damage.

(c) The principles stated in paragraphs (a) and (b) of this section will apply whether the damaged area or damaged facility is actually restored to its condition at the time specified or the rehabilitation or repair results in the construction or improvement of a new area or facility or the improvement of the damaged area or damaged facility to a condition better than its condition at the time specified in paragraphs (a) or (b) of this section, whichever is applicable, or is accomplished in accordance with higher standards of airport construction than the original construction.

§ 560.9 *Claims filed with other Federal agencies.* A request for reimbursement may be filed under the regulations in this part notwithstanding the fact that the petitioner has filed prior thereto a claim against the United States relating to the subject matters of such request: *Provided, however,* That the petitioner notifies the Administrator, as hereinafter provided, as to the basis for, and the current status of, such claim.

§ 560.10 *Form and content of requests.* (a) No particular form is required for a request under the regulations in this part. However, each petitioner should submit a request stating that the request is made pursuant to section 17 of the Federal Airport Act, as amended, and containing the following pertinent information: (Documents, maps, affidavits, records, and other materials necessary to support the request should be submitted with such requests or as soon thereafter as possible, if available or procurable).

(1) Name and address of petitioner.

(2) Name and location of airport.

(3) Ownership of airport at time of filing request; if petitioner or another public agency is operating the airport under a lease, permit, license, or agreement from another public agency, copies of such instruments must be submitted;

if a lessee or assignee of the petitioner or another public agency is operating the airport, copies of the operating lease or agreement must be submitted.

(4) Extent to which the airport has ever been operated other then for the use and benefit for the public.

(5) The name of the Federal agency causing or permitting the damage.

(6) Date or period when damage occurred.

(7) Ownership of airport, damaged areas, and damaged facilities at time damage occurred; if a Federal agency was at that time in possession under a lease or agreement with the petitioner or another public agency, copies of such documents must be submitted.

(8) (i) If the damage occurred while the airport was in possession or control of a Federal agency, evidence or information of the condition of the airport at the time the Federal agency assumed possession or control must be submitted.

(ii) If the damage occurred while the airport was not in possession or control of a Federal agency, evidence or information as to the condition immediately prior to such damage must be presented.

(9) Type, extent, and period of operation of the airport by the Federal agency.

(10) Specific cause of the damage, giving full facts known relative to what specific acts or omissions on the part of a Federal agency damaged the airport.

(11) Nature and extent of the damage, illustrated by maps of the airport with the damaged area delineated thereon, photographs, and such other evidence pertaining thereto as may be available.

(12) Extent to which the damage was covered by insurance.

(13) Itemized lists of all rehabilitation or repair work accomplished, with breakdowns of such work by items and cost; vouchers or other evidence of payment must be submitted; together with maps, photographs and other pertinent material.

(14) Itemized lists of all proposed rehabilitation or repair considered necessary, with an estimate of costs of each item; plans or specifications covering such work must be submitted.

(15) Statement to the effect that the request does not include reimbursement for the cost of rehabilitation or repair of developments and facilities constructed with United States' funds by the Federal agency which owned, managed, or controlled the airport or caused or permitted the damage.

(16) Nature and current status of any claim filed with a Federal agency, or any litigation arising out of or in conection with the subject damage; copies of any such claim or the pleading in any such litigation must be submitted.

(b) Each request shall be signed and verified by an officer of the petitioner duly authorized and designated to file such request for and on behalf of the petitioner.

(c) In addition, each request must be accompanied by evidence that the petitioner has granted, or caused to be granted, authority to the District Airport Engineer or other representatives of the Administrator to inspect the airport and the damaged areas and damaged facilities, to interview representatives of the petitioner and airport owner, and to examine airport records and documents as may be deemed necessary by such representatives of the Alministrator.

§ 560.11 *Filing of requests.* All requests shall be submitted to the appropriate District Airport Engineer in quadruplicate. The date of receipt of a request by a District Airport Engineer will be considered the date on which such request was filed with the Administrator.

§ 560.12 *Consideration and determination of requests.* (a) Consideration by the Regional Administrator: The Regional Administrator upon receipt of a request will review the request on the basis of information contained in his files and after such review, the request will be forwarded to the Administrator with such comments and information as found to be pertinent to the issues presented.

(b) Determination by the Administrator: The Administrator will consider, ascertain, and determine each request submitted.

§ 560.13 *Certification of requests to the Congress.* (a) The Administrator will certify to the Congress such amount as he determines to be the actual or estimated cost of the eligible rehabilitation or repair. The certification will include a brief statement of the character of the damage upon which the request is based and of the work performed or to be performed to accomplish the eligible rehabilitation or repair.

(b) The Administrator will recommend to the Congress that the amount certified be appropriated to the Administrator for disbursement to the petitioner as provided in § 560.14.

§ 560.14 *Payment from sums appropriated by Congress.* (a) Funds appropriated pursuant to a certification based upon the actual cost of completed rehabilitation or repair will be paid to the petitioner upon submission of proper releases.

(b) Progress payments will be made from funds appropriated pursuant to a certification based upon the estimated cost of proposed rehabilitation or repair as the work progresses and up to 85% of the total monies appropriated. Such payments will be made on a monthly basis, unless otherwise determined by the Administrator after consultation with the petitioner, and only after receipt of an application from the petitioner for a progress payment covering eligible rehabilitation or repair accomplished. Each such application shall be submitted in quadruplicate to the District Airport Engineer. (Where the damaged area or facility is to be reconstructed to a better area or better facility, the estimated proportion of the total cost of such better area or better facility attributable to rehabilitation or repair will remain constant as fixed by the Certification to the Congress. Progress payments will be made as the construction of the better area or better facility is accomplished and payment will be based upon the percentage of completion of the better area or better facility.)

(c) If the Administrator shall determine at any time that the aggregate of such progress payments exceeds the actual cost of the work then performed, the United States shall be entitled to recover such excess.

(d) Final payment will be made after all eligible rehabilitation or repair has been accomplished to the satisfaction of the Administrator, after inspection by CAA, the cost established by a final CAA audit, and proper releases submitted.

§ 560.15 *Supplemental requests.* (a) Where it is found upon completion of the eligible rehabilitation or repair that the actual cost of such rehabilitation or repair exceeds the estimate certified to the Congress by the Administrator, the petitioned may file a supplemental request in quadruplicate with the District Airport Engineer for the amount by which such actual cost exceeds such estimate. The supplemental request must be verified in the same manner as the original request and must set forth the amount requested. Such supplemental request must be supported by vouchers or other evidence establishing the actual cost.

(b) If upon receipt of a supplemental request the Administrator determines that the actual cost of the completed rehabilitation or repair exceeds the amount of the estimate certified by him to Congress, the Administrator shall certify to Congress the amount by which such actual cost exceeds such estimate, including in such certification a brief statement of the cause of the variation between the estimated and actual cost of such rehabilitation or repair.

This amendment shall become effective upon publication in the FEDERAL REGISTER.

[SEAL] D. W. RENTZEL,
Administrator of Civil Aeronautics.

[F. R. Doc. 48-9239; Filed, Oct. 20, 1948; 8:46 a. m.]

[Amdt. 10]

PART 600—DESIGNATION OF CIVIL AIRWAYS

MISCELLANEOUS AMENDMENTS

It appearing that (1) the increased volume of air traffic between certain points necessitates, in the interest of safety in air commerce, the immediate realignment and establishment of civil airways between such points; (2) the realignment and establishment of the civil airways referred to in (1) above, have been coordinated with the civil operators involved, the Army, and the Navy, through the Air Coordinating Committee, Airspace Subcommittee; and (3) compliance with the notice, precedures, and effective date provisions of section 4 of the Administrative Procedure Act would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required;

Now therefore, acting under authority contained in sections 205, 301, 302, 307, and 308 of the Civil Aeronautics Act of 1938, as amended, and pursuant to section 3 of the Administrative Procedure Act, I hereby amend the Code of Federal Regulations, Title 14, Chapter II, Part 600, as follows:

Designation and Redesignation of Civil Airways; Blue Civil Airways Nos. 3 and 59

1. Section 600.4 (d) (3) is amended to read:

(3) *Blue civil airway No. 3 (Tallahassee, Fla., to Lafayette, Ind.).* From the intersection of the northwest course of the Tallahassee, Fla., radio range and the southeast course of the Dothan, Ala., radio range via the Dothan, Ala., radio range station; Gunter Field, Montgomery, Ala.; the intersection of the west course of the Maxwell Field, Ala., radio range and the south course of the Birmingham, Ala., radio range to the Birmingham, Ala., radio range station. From the Muscle Shoals, Ala., radio range station to the intersection of the northeast course of the Muscle Shoals, Ala., radio range and the southwest course of the Nashville, Tenn., radio range. From the Nashville, Tenn., radio range station via the intersection of the northwest course of the Nashville, Tenn., radio range and the south course of the Evansville, Ind., radio range; the Evansville, Ind., radio range station; Terre Haute, Ind., radio range station; the intersection of the north course of the Terre Haute, Ind., radio range and the southwest course of the Lafayette, Ind., radio range; Lafayette, Ind., radio range station to the intersection of the northeast course of the Lafayette, Ind., radio range and the north course of the Indianapolis, Ind., radio range.

2. Section 600.4 (d) (59) is added to read:

(59) *Blue civil airway No. 59 (Pensacola, Fla., to Goodway, Ala.).* From the Pensacola, Fla., radio range station to the intersection of the north course of the Pensacola, Fla., radio range and the northeast course of the Mobile, Ala., radio range.

This amendment shall become effective 0001 e. s. t., October 15, 1948.

(Secs. 205, 301, 302, 307, 308, 52 Stat. 984–986; 54 Stat. 1233, 1235; Pub. Law 872, 80th Cong.; 49 U. S. C. 425, 451, 452, 457, 458)

[SEAL] D. W. RENTZEL,
Administrator of Civil Aeronautics.

[F. R. Doc. 48-9237; Filed, Oct. 20, 1948; 8:45 a. m.]

[Amdt. 14]

PART 601—DESIGNATION OF CONTROL AREAS, CONTROL ZONES, AND REPORTING POINTS

MISCELLANEOUS AMENDMENTS

It appearing that (1) the increased volume of air traffic between certain points necessitates, in the interest of safety in air commerce, the immediate redesignation and establishment of control areas, including reporting points between such locations; (2) the redesignation and establishment of the control areas referred to in (1) above, have been coordinated with the civil operators involved, the Army and the Navy, through the Air Coordinating Committee, Airspace Subcommittee; and (3) compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required;

Now therefore, acting under authority contained in sections 205, 301, 302, 307, and 308 of the Civil Aeronautics Act of 1938, as amended, and pursuant to section 3 of the Administrative Procedure Act, I hereby amend the Code of Federal Regulations, Title 14, Chapter II, Part 601, as follows:

Designation and Redesignation of Control Areas and Reporting Points: Blue Civil Airways Nos. 3 and 59

1. Section 601.4 (d) (3) is amended to read:

(3) *Blue civil airway No. 3 control areas (Tallahassee, Fla., to Lafayette, Ind.).* All of Blue civil airway No. 3.

2. Section 601.4 (d) (59) is added to read:

(59) *Blue civil airway No. 59 control areas (Pensacola, Fla., to Goodway, Ala.).* All of Blue civil airway No. 59.

3. Section 601.9 (d) (3) is amended to read:

(3) *Blue civil airway No. 3 (Tallahassee, Fla., to Lafayette, Ind.).* No reporting point designation.

4. Section 601.9 (d) (59) is added to read:

(59) *Blue civil airway No. 59 (Pensacola, Fla., to Goodway, Ala.).* Pensacola, Fla., radio range station.

This amendment shall become effective 0001 e. s. t., October 15, 1948.

(Secs. 205, 301, 302, 307, 308, 52 Stat. 984, 985; 54 Stat. 1233, 1235; Pub. Law 872, 80th Cong.; 49 U. S. C. 425, 451, 452, 457, 458)

[SEAL] D. W. RENTZEL,
Administrator of Civil Aeronautics.

[F. R. Doc. 48-9238; Filed, Oct. 20, 1948; 8:45 a. m.]

TITLE 22—FOREIGN RELATIONS

Chapter I—Department of State

[Departmental Reg. OR 21]

PART 1—FUNCTIONS AND ORGANIZATION

MISCELLANEOUS AMENDMENTS

OCTOBER 1, 1948.

Under authority contained in R. S. 161 (5 U. S. C. 22), and pursuant to section 3 of the Administrative Procedure Act of 1946 (60 Stat. 238), Title 22, Part 1, of the Code of Federal Regulations is amended as follows:

1. Section 1.112 is added as follows:

§ 1.112 *Coordinator for Foreign Aid and Assistance*—(a) *Purpose.* To advise and assist the Secretary and Under Secretary in coordinating Department planning and operations in connection with the programs for foreign aid and assistance administered by the Economic Cooperation Administration; and to serve as the Department's principal liaison officer with that Administration.

(b) *Major functions.* The Coordinator performs the following functions:

(1) Establishes and maintains the necessary relations with the Economic Cooperation Administration.

(2) On behalf of the Secretary, assures that the responsible officers of the Department keep the staff of the Administration currently informed on matters within the Secretary's cognizance that are pertinent to the duties of the Administrator; and serves as the central officer in the Department to assure that the responsible officers of the Department receive similar information from the staff of the Administrator.

(3) Facilitates the preparation, by the appropriate units of the Department, of necessary instructions to the United States diplomatic missions and the reconciliation of any policy or operational disagreements which might arise abroad between the chiefs of the diplomatic missions and the chiefs of the Administration country missions.

(4) Assists the responsible officers of the Department, as necessary, in the development and conclusion of agreements with the participating countries.

(5) Aids in the formulation of coordinated policy in the Department on foreign-assistance programs.

(6) Arranges for Departmental representation on interdepartmental committees dealing with matters relating to foreign-assistance programs.

(7) Assists, as necessary, in arranging for responsible offices of the Department to provide, subject to reimbursement, such administrative and other services for the Administration in Washington and abroad as may be agreed upon between the Secretary and the Administrator.

(8) Prepares periodic reports to the Secretary and Under Secretary on Department activities under the Foreign Assistance Act of 1948.

(9) Performs such other tasks relating to the Department's participation in the programs for foreign aid and assistance as may be assigned by the Secretary or Under Secretary.

(c) *Organization.* The Office of the Coordinator includes a Deputy and such specialists and assistants as may be necessary to carry out the responsibilities of his post.

(d) *Relations with other agencies.* The Coordinator has continuing relations with committees of Congress and inter-agency committees, through or in concert with appropriate officers of the Department.

2. Section 1.113 is added as follows:

§ 1.113 *Coordinator for Aid to Greece and Turkey*—(a) *Purpose.* To advise and assist the Secretary and the Under Secretary in initiating and coordinating, within the Department, the formulation of policy and planning governing assistance to Greece and Turkey under Title III of the Foreign Assistance Act of 1948.

(b) *Major functions.* The Coordinator performs the following functions:

(1) Advises and assists the Secretary and the Under Secretary in directing and coordinating Department activities, including allocation of funds, and activities in Washington of other Federal agencies, provided for by the Foreign Assistance Act.

(2) Serves as the normal channel for communications to or from the Mission for Aid to Greece or Turkey.

(3) Prepares reports for the Secretary and the Under Secretary concerning those activities and, on the basis of information and reports from the Chiefs of the Mission for Aid to Greece or Turkey, prepares communications to Members of Congress and drafts reports for submission to Congress concerning the activities and expenditures, including the use of funds by recipient governments under authority of the act.

3. Section 1.116 is added as follows:

§ 1.116 *Special Assistant for Fisheries and Wildlife*—(a) *Purpose.* To advise and assist the Under Secretary in the formulation and coordination of United States foreign policy with respect to fisheries and wildlife, except on those matters concerned with fish as a food product.

(b) *Major functions.* The Special Assistant to the Under Secretary:

(1) Formulates and coordinates Department policy and action with respect to the conservation and exploitation of international fishery and wildlife resources.

(2) Formulates and negotiates fishery and wildlife treaties and agreements and directs American participation in commissions established thereunder.

(3) Participates in the formulation of policy and action with a view to safeguarding the rights and interests of United States nationals engaged in fishing on the high seas or off the coasts of other countries.

(4) Collaborates with other divisions and other Federal agencies in advising on matters relating to international fishery and wildlife.

4. In § 1.170, paragraph (b) (5), the introductory text of paragraph (c), and subparagraphs (1) (iv), (3) and (4) of paragraph (c) are amended to read as follows:

§ 1.170 *Special Assistance to the Secretary for Press-Relations.* * * *

(b) *Major functions.* * * *

(5) Prepare the News Digest, a daily summary of news stories, editorials, magazine articles, columns, and radio commentaries on international relations that have a particular bearing upon Department activities.

* * * * *

(c) *Organization.* The office of the Special Assistant to the Secretary for Press Relations is composed of the office of the Special Assistant, Press Branch, News Digest Branch, and Press Clipping Branch.

(1) * * *

(iv) Exercises general supervision over the Press Branch, News Digest Branch, and Press Clipping Branch.

* * * * *

(3) News Digest Branch: Prepares the News Digest for distribution throughout the Department, to the Foreign Service, and to other federal agencies as requested.

(4) Press Clipping Branch: Prepares, distributes, and catalogs press clippings dealing with foreign policy.

5. The introductory text of paragraph (c) of § 1.190 is amended to read as follows:

§ 1.190 *Executive Secretariat.* * * *

(c) *Committee Secretariat Staff.* The Committee Secretariat Staff provides staff assistance and advice regarding the establishment, coordination, operation, and termination of all Departmental committees and interdepartmental committees advisory to the Secretary of State. The Secretariat provides secretariat services in intergovernmental negotiations, as assigned. With regard to Departmental and interdepartmental committees, the Staff performs the following specific functions:

6. The introductory text of § 1.400 (c) is amended to read as follows:

§ 1.400 *Assistant Secretary; Public Affairs.* * * *

(c) *Organization.* The Assistant Secretary directs the work of the UNESCO Relations Staff, Public Affairs Overseas Program Staff, Office of Public Affairs, Office of International Information, and Office of Educational Exchange.

7. Paragraphs (a) and (c) of § 1.402 are amended to read as follows:

§ 1.402 *Public Affairs Overseas Program Staff*—(a) *Purpose.* To assist the Assistant Secretary—Public Affairs in coordinating the programs and administration of the Offices of International Information and Educational Exchange; to assure the development, within the Department of long-range policy and program objectives and guidance that will serve as a framework for current policy decisions and program-implementation in the operation of information and educational exchange programs; to coordinate, within the Public Affairs area, the planning and direction of overseas programs and administrative activities.

* * * * *

(c) *Organization.* The Chief of the Public Affairs Overseas Program Staff is responsible to the Assistant Secretary and the Deputy Assistant Secretary—Public Affairs. (The Director of the Office of International Information is currently serving also as Chief of the Public Affairs Overseas Program Staff.) The Staff consists of an administrative office and the following branches: European Branch; Far Eastern Branch; Near East and African Branch; American Republics Branch; German-Austrian Branch; and Japan-Korean Branch.

8. The introductory text of paragraph (c) (2) of § 1.1150 is amended to read as follows:

§ 1.1150 *Office of Near Eastern and African Affairs.* * * *

(c) *Organization.* * * *

(2) Special Assistant for United Nations Affairs:

9. Section 1.1830 (d) is amended to read as follows:

§ 1.1830 *Office of the Foreign Service.* * * *

(d) *Relations with other agencies.* The office maintains operating relations with all Federal agencies that are concerned with the administration of programs through the Foreign Service.

10. Section 1.2553 is redesignated § 1.2583.

This regulation will be effective on the date of publication in the FEDERAL REGISTER.

For the Acting Secretary of State.

[SEAL] EDWARD B. WILBER,
Acting Chief,
Division of Organization and Budget.

[F. R. Doc. 48-9328; Filed, Oct. 20, 1948; 9:10 a. m.]

TITLE 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 17—MONEY ORDER SYSTEM

INTERNATIONAL MONEY-ORDER SERVICE; GENERAL INFORMATION

A new § 17.83a is added to read as follows:

§ 17.83a *Information in regard to international money orders.* (a) The maximum amount for which a single money order payable in Egypt, Morocco (Shereefian, Tangier and Tetuan), the Azores, Madeira, Iran, Tibet and Portuguese India (Goa) through the Postal Administration of Great Britain can be drawn is £10. Postmasters therefore should not draw money orders for payment in those places for sums over £10.

(b) Although $100 is the maximum amount allowed by law for a single order issued in the United States, either domestic or international, $10 is the maximum amount for which a single order payable in Honduras may be drawn, and Florins 100 is the maximum amount for a single order payable in the Netherlands.

(c) Money-order business has been resumed with Austria, Denmark, the Netherlands, Poland and Switzerland, and it has been suspended with Palistine. Money orders of course cannot now be sent to Saudi Arabia and Trans-Jordan because Palestine formerly acted as intermediary in transmitting there the amounts of orders issued in the United States.

(d) Money orders still cannot be drawn for payment in Angola (Portugese West Africa) nor in the Anglo-Egyptian Sudan, and recently money-order service was suspended with Bahrain, Kuwait and Muscat in the Persian Gulf, and with the State of Hyderabad, India, so orders should not be issued for payment in any of these places. However, money-order service is still in operation with the town of Hyderabad in the Province of Sind and with other places in India and Pakistan.

(e) This Department still has no arrangement for effecting payment of money orders in Libya (Cyrenaica, Trip-

oli), Eritrea and Italian Somaliland, and the French postal authorities recently reported that they cannot arrange for the payment of orders in Indo-China.

(f) Although money-order service to China is in effect, money orders cannot be drawn for payment in Macao, nor in Hong Kong. The island of Formosa (Taiwan) now belongs to China, so orders intended for payment there should be drawn on China, and of course the payee's name and complete address should be entered in the body of the advice.

(g) The amounts of money orders payable in, or through, Great Britain are paid by means of new orders reissued at the London exchange office. The original order forms, therefore, should not be given to the remitters for transmission to the payees but they should be marked "Canceled" and sent to the New York Exchange office with the advices and coupons. On the other hand, orders payable in Ireland (Eire, formerly the Irish Free State), New Zealand, the Union of South Africa and the States in the Commonwealth of Australia should be given to the remitters who should forward them to the payees, as payment will be effected thereon. (R. S. 161, 396, 4027, 4028, sec. 1, 25 Stat. 654, secs. 304, 309, 42 Stat. 24, 25, 48 Stat. 943; 5 U. S. C. 22, 369, 372, 39 U. S. C. 711, 712)

JOSEPH J. LAWLER,
Acting Postmaster General.

[F. R. Doc. 48-9250; Filed, Oct. 20, 1948; 8:49 a. m.]

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

JAPAN; IMPORTS FOR MISSIONARIES OR CHURCH WORKERS

In § 127.284 *Japan*, of Subpart D, (13 F. R. 997, 2044, 4392), make the following change:

Amend paragraph (b) *Parcel post*, (3) *Observations*, by the addition of subdivision (vii) to read as follows:

(vii) The controlling authorities in Japan permit the importation of ordinary items of merchandise in commercial quantities without import license, provided the merchandise is for the sole use and consumption of full-time church workers or their dependents in Japan. The following notation should be placed on the wrapper of each parcel containing such merchandise: "This shipment of _____ is for the sole use and consumption of missionaries, full-time church workers, or their dependents in Japan and will not be used for any other purpose."

(R. S. 161,369, secs. 304, 309, 42 Stat. 24, 25; 5 U. S. C. 22,369; R. S. 398)

JOSEPH J. LAWLER,
Acting Postmaster General.

[F. R. Doc. 48-9244; Filed, Oct. 20, 1948; 8:47 a. m.]

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

AIR PARCEL POST RATES; UNION OF SOVIET SOCIALIST REPUBLICS

In § 127.390 *International air parcel post* of Subpart E (13 F. R. 1341), as amended (13 F. R. 2168, 2625, 2953, 3119, 5790), make the following changes:

1. Amend paragraph (a) by inserting a new country, Union of Soviet Socialist Republics, between Union of South Africa, and Uruguay, in the list of countries therein contained.

2. Amend paragraph (i) by adding the following to the list of countries and rates contained therein:

[Union of Soviet Socialist Republics—Air parcel rates]

Lb.	Oz.	Rate	Lb.	Oz.	Rate
0	4	$1.66	11	4	$29.38
0	8	2.29	11	8	30.01
0	12	2.92	11	12	30.64
1	0	3.55	12	0	31.27
1	4	4.18	12	4	31.90
1	8	4.81	12	8	32.53
1	12	5.44	12	12	33.16
2	0	6.07	13	0	33.79
2	4	6.70	13	4	34.42
2	8	7.33	13	8	35.05
2	12	7.96	13	12	35.68
3	0	8.59	14	0	36.31
3	4	9.22	14	4	36.94
3	8	9.85	14	8	37.57
3	12	10.48	14	12	38.20
4	0	11.11	15	0	38.83
4	4	11.74	15	4	39.46
4	8	12.37	15	8	40.09
4	12	13.00	15	12	40.72
5	0	13.63	16	0	41.35
5	4	14.26	16	4	41.98
5	8	14.89	16	8	42.61
5	12	15.52	16	12	43.24
6	0	16.15	17	0	43.87
6	4	16.78	17	4	44.50
6	8	17.41	17	8	45.13
6	12	18.04	17	12	45.76
7	0	18.67	18	0	46.39
7	4	19.30	18	4	47.02
7	8	19.93	18	8	47.65
7	12	20.56	18	12	48.28
8	0	21.19	19	0	48.91
8	4	21.82	19	4	49.54
8	8	22.45	19	8	50.17
8	12	23.08	19	12	50.80
9	0	23.71	20	0	51.43
9	4	24.34	20	4	52.06
9	8	24.97	20	8	52.69
9	12	25.60	20	12	53.32
10	0	26.23	21	0	53.95
10	4	26.86	21	4	54.58
10	8	27.49	21	8	55.21
10	12	28.12	21	12	55.84
11	0	28.75	22	0	56.47

(R. S. 161, 396, 398, secs. 304, 309, 42 Stat. 24, 25, 48 Stat. 943, 5 U. S. C. 22, 369, 372)

This amendment will be effective at once.

JOSEPH J. LAWLER,
Acting Postmaster General.

[F. R. Doc. 48-9249; Filed, Oct. 20, 1948; 8:48 a. m.]

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

MAILABLE MEDICINES IN DUTY-PREPAID LETTER PACKAGES FOR UNION OF SOVIET SOCIALIST REPUBLICS

CROSS REFERENCE: For notice of admission of mailable medicines in duty-prepaid letter packages for Union of Soviet Socialist Republics, see F. R. Doc. 48-9245 under Post Office Department in the Notices section, *infra*. This country is listed under § 127.3 as a country not accepting dutiable articles.

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

GERMANY; ADDITIONAL PARCEL POST SERVICE

CROSS REFERENCE: For extension of parcel post service to Germany to include non-gift parcels, heretofore prohibited under § 127.264, see F. R. Doc. 48-9246 under Post Office Department in the Notices section, *infra*.

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

[Order 345]

PART 50—ORGANIZATION AND PROCEDURE

DELEGATIONS OF AUTHORITY TO REGIONAL ADMINISTRATORS

OCTOBER 13, 1948.

A new paragraph is added to paragraph (a) of § 50.451 as follows:

§ 50.451 *Functions with respect to various statutes.* (a) * * *

(14) Appointment of Mineral Surveyors pursuant to section 2334 of the Revised Statutes (30 U. S. C. 39) and 43 CFR 185.50, and appointments of Deputy Surveyors for special surveys in Alaska pursuant to 43 CFR 61.14, 64.5, 65.21, and 81.8, and the approval and acceptance of their bonds; initiation of action in all classes of survey and resurvey of the public lands by submission to the Director of the technical special instructions providing for the execution of such surveys and resurveys, accompanied by a copy of the application or request therefor, or a full showing of the administrative needs of this Bureau in the matter: *Provided*, That approval by the Director of the technical special instructions for the execution of the work shall constitute formal authorization for the survey or resurvey, and field work in connection therewith shall not be undertaken until such special instructions have been approved.

(R. S. 161, 453, 2478; 5 U. S. C. 22; 43 U. S. C. 2, 1201; 43 CFR 4.275 (a) (14))

ROSCOE E. BELL,
Acting Director.

[F. R. Doc. 48-9240; Filed, Oct. 20, 1948; 8:46 a. m.]

[Order 346]

PART 50—ORGANIZATION AND PROCEDURE

DELEGATIONS OF AUTHORITY TO REGIONAL ADMINISTRATORS

OCTOBER 14, 1948.

§ 50.462 *Functions with respect to areas not in land districts.* The regional administrators may act for the Director in accordance with the applicable regulations and procedures in the classes of matters enumerated in §§ 50.451 and

50.501 with respect to lands in their respective regions which are not in a land district, unless the Director determines otherwise in any particular matter, subject in any event to an appeal to the Secretary pursuant to the rules of practice (43 CFR, Part 221). Matters which are required by law or regulation to be filed only in a district land office shall, with respect to such lands, be filed in the Bureau of Land Management, Washington 25, D. C., which will furnish the appropriate regional administrator with the current tract book status. (R. S. 161, 453, 2478; 5 U. S. C. 22, 43 U. S. C. 2, 1201; 43 CFR 4.275)

ROSCOE E. BELL,
Acting Director.

[F. R. Doc. 48-9241; Filed, Oct. 20, 1948; 8:46 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

SEILING LIVESTOCK SALES CO.; POSTING OF STOCKYARDS

NOTICE OF PROPOSED RULE MAKING

The Secretary of Agriculture has information that the Seiling Livestock Sales Company at Seiling, Oklahoma, is a stockyard as defined by section 302 of the Packers and Stockyards Act, 1921 (7 U. S. C. 202), and should be made subject to the provisions of that act.

Therefore, notice is hereby given that the Secretary of Agriculture proposes to issue a rule designating the stockyard named above as a posted stockyard subject to the provisions of the Packers and and Stockyards Act, 1921 (7 U. S. C. 181 et seq.), as is provided in section 302 of that act. Any interested person who desires to do so may submit, within 15 days after the publication of this notice, any data, views, or argument, in writing, on the proposed rule to the Director of the Livestock Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C.

Done at Washington, D. C., this 15th day of October 1948.

[SEAL] H. E. REED,
Director, Livestock Branch, Production and Marketing Administration.

[F. R. Doc. 48-9293; Filed, Oct. 20, 1948; 8:57 a. m.]

NOTICES

POST OFFICE DEPARTMENT

INTERNATIONAL MAILS

MAILABLE MEDICINES ADMITTED IN DUTY-PREPAID LETTER PACKAGES FOR UNION OF SOVIET SOCIALIST REPUBLICS

Information has been received from the Postal Administration of the Union of Soviet Socialist Republics that duty-prepaid packages not exceeding 18 ounces in weight containing medicines may be imported into that country in letter packages (surface or air) and will be delivered on condition that the prescription of the treating physician in the Union of Soviet Socialist Republics is presented by the addressee at time of delivery. Only the quantities of medicines mentioned in the prescription will be delivered.

The import duties must be prepaid by the senders through the facilities of one of the several firms in the United States authorized by the appropriate Soviet Agency to accept prepayment of Soviet customs duties. Interested patrons should communicate with the U. S. S. R. Branch, Office of International Trade, Department of Commerce, Washington 25, D. C., or with any field office of the Department of Commerce.

When the import duties have been paid to one of the authorized firms, the mailer of the package must place the following endorsement on the wrapper: "Soviet Import Duties Paid. License No. _____." The placing of this endorsement on the wrappers of letter-packages weighing not more than 18 ounces and containing mailable medicines may be regarded as authority for accepting the packages for mailing to the Union of Soviet Socialist Republics, even though merchandise is normally prohibited transmission to the Union of Soviet Socialist Republics in letter-packages. These packages may be accepted for transmission by surface or air mail and may be registered on payment of the registry fee of 20 cents in addition to the postage. Such packages must bear the green customs label, Form 2976 (C 1), and have the paper customs declaration (Form 2976-A) enclosed.

The newly established air parcel-post service to the Union of Soviet Socialist Republics (*supra*) may be used to send mailable medicines and pharmaceutical products in doses or prescribed quantities, not exceeding a yearly quota of two pounds gross for any addressee.

JOSEPH J. LAWLER,
Acting Postmaster General.

[F. R. Doc. 48-9245; Filed, Oct. 20, 1948; 8:48 a. m.]

INTERNATIONAL MAILS

ADDITIONAL PARCEL POST SERVICE TO GERMANY

Effective October 15, 1948, parcel post service to the American and British Zones of Germany, excluding the American and British Sectors of Berlin, will be extended to permit the mailing of parcels other than those sent as gifts.

Parcels for the American and British Zones not sent on a gift basis will be admitted only on condition that the contents are authorized for importation on the basis of a general or specific import license issued by the Military Government. The parcels are liable to censorship and customs examination in the zone of destination.

Parcels of a non-gift character will be subject to the same weight limits and dimensions as are already in effect for gift parcels, but the frequency of mailing of such parcels will not be restricted. The postage rate of 14 cents per pound or fraction of a pound will apply.

Parcel post service to the French and Russian Zones of Germany and to the entire city of Berlin will continue to be limited to gift parcels.

WALTER MYERS,
Acting Postmaster General.

[F. R. Doc. 48-9246; Filed, Oct. 20, 1948; 8:48 a. m.]

INTERNATIONAL MAILS

RELIEF PARCELS

Effective at once, "U. S. A. Gift Parcels" at the reduced postage rate will be accepted for mailing to Berlin, Germany, and to Trieste only if it is indicated on the parcels that their addresses are located in the sector or zone under occupation by the United States, Great Britain or France. Accordingly, the paragraph numbered "3" of the instructions published under the above caption (13 F. R. 4767) is rescinded, and the following provisions are made applicable to the mailing of "U. S. A. Gift Parcels" to Germany and Trieste:

Parcels for Germany. On all parcels, including "U. S. A. Gift Parcels", destined to places in Germany outside the city of Berlin, it is required that the zone of occupation be shown in the address. All parcels accepted as "U. S. A. Gift Parcels" at the reduced postage rate of 10 cents per pound for the city of Berlin must show in the address the sector of occupa-

tion, viz., "U. S. Sector", "British Sector", or "French Sector". Parcels addressed to the Soviet Zone of Germany or the Soviet Sector of Berlin, or parcels for Germany on which no zone or sector is indicated, must be prepaid at the regular postage rate of 14 cents per pound.

Parcels for Trieste. All parcels accepted as "U. S. A. Gift Parcels" at the reduced postage rate of 10 cents per pound must show in the address the words "U. S.-British Zone". Parcels addressed to the Yugoslav Zone of Trieste, or parcels for Trieste on which no zone is indicated, must be prepaid at the regular postage rate of 14 cents per pound.

NOTE: The Department is not in position to answer inquiries as to the sector of Berlin or zone of Trieste in which specific addresses are located. It is incumbent upon senders to ascertain that the addressees of their parcels reside in the United States, British, or French sector or zone, and to address their parcels accordingly, before they can be accepted at the reduced postage rate as "U. S. A. Gift Parcels."

WALTER MYERS,
Acting Postmaster General.

[F. R. Doc. 48-9247; Filed, Oct. 20, 1948; 8:48 a. m.]

INTERNATIONAL MAILS

GIFT PARCELS TO GREECE

The Postal Administration of Greece has advised that the exemption from customs duty granted to certain articles sent in gift parcels, as announced by publication of a notice under the above caption in the FEDERAL REGISTER on June 10, 1948, and on August 11, 1948 (13 F. R. 3138, 4646), has been extended until December 31, 1948.

JOSEPH J. LAWLER,
Acting Postmaster General.

[F. R. Doc. 48-9248; Filed, Oct. 20, 1948; 8:48 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF AN INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCES DURING FISCAL YEAR ENDED JUNE 30, 1948

Subchapter E of Chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter, excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive tax burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances by the Tax Court of the United States have been made in sixty-nine cases, which are included in the list with appropriate notations. There are included as a supplement to this list thirty-three cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1947. These cases were not included in the list of allowances made during the fiscal year 1947 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amount of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after the allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data involved, follow:

Business in Which Engaged, Column 2. The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

Excess Profits Credit Before Allowance of Relief, Column 4. The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

Increase in the Amount of Excess Profits Credit Claimed by Taxpayer, Column 5. The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in column 4.

Increase in the Amount of Excess Profits Credit Allowed, Column 6. The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in column 4.

Gross Reduction in the Excess Profits Tax, Column 7. Gross Increase in the Income Tax, Column 8. The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the differences between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783 or section 784, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

The changes in the income and excess profits taxes shown reflect the effect of the increases attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits credit carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in rate structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variation of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 per cent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

Fiscal years ended—	Volume	Number	Date
June 30, 1942	9	194	Sept. 28, 1944.
June 30, 1943	9	194	Sept. 28, 1944.
June 30, 1944	9	219	Nov. 2, 1944.
June 30, 1945	10	224	Nov. 15, 1945.
June 30, 1946	11	196	Oct. 8, 1946.
June 30, 1947	12	197	Oct. 8, 1947.

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE

FISCAL YEAR ENDED JUNE 30, 1948

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALABAMA							
The Advertiser Co., 101 South Lawrence St., Montgomery, Ala.	Newspaper publishing	Dec. 31, 1941	$105,879.83	$70,233.92	$31,970.84	$12,112.50	$3,322.31
		Dec. 31, 1942	105,879.83	70,233.92	31,980.84	28,773.76	12,788.34
		Dec. 31, 1943	105,879.83	31,970.84	31,970.84	28,773.75	12,788.34
Alabama Glass Co., 1829 2d Avenue South, Birmingham, Ala.	Retail and wholesale glass	June 30, 1942	1,187.08	3,220.03	412.25	156.89	36.08
Anniston Foundry Co., P. O. Box 471, Anniston, Ala.	Manufacturers, iron pipe and fittings.	Dec. 31, 1940	25,600.25	29,856.52	5,741.11	2,009.39	None
		Dec. 31, 1941	30,265.29	25,191.48	7,423.59	3,711.79	1,150.66
		Dec. 31, 1942	34,821.71	20,635.06	2,867.17	5,160.90	2,834.40
		Dec. 31, 1943	34,821.71	20,635.06	2,867.17	2,580.45	1,519.50
Birmingham Boiler & Engineering Co., c/o C. C. Pinckney, Transferee, 3470 Altamont Rd., Birmingham, Ala.	Steel fabricating	Jan. 1-Sept. 28, 1942.	1,386.65	8,622.60	3,749.04	1,505.87	743.84
Birmingham Contracting Co., Inc., 3201 North 28th Pl., Birmingham, Ala.	General contracting	Dec. 31, 1941	3,258.04	6,058.35	4,686.89	882.20	202.91
		Dec. 31, 1942	3,565.56	5,750.83	4,379.37	3,941.43	1,182.42
		Dec. 31, 1943	3,565.56	5,750.83	4,379.37	3,941.43	1,182.42
Classe Ribbon Works, Inc., 21st and McCoy Ave., Anniston, Ala.	Ribbon manufacturer	Aug. 31, 1942	33,210.86	84,976.34	9,378.99	4,640.54	1,838.44
		Aug. 31, 1943	33,210.86	84,976.34	9,378.99	8,441.09	4,970.86
		Aug. 31, 1944	33,210.86	84,976.34	9,378.99	8,753.72	4,746.40
		Aug. 31, 1945	33,210.86	84,976.34	9,378.99	8,910.04	4,634.18
The Collins Baking Co., 901 Bell St., Montgomery, Ala.	Baking	Dec. 31, 1941	23,195.75	52,364.44	18,129.25	8,665.94	2,696.43
		Dec. 31, 1942	16,866.44	58,265.76	24,458.56	20,965.26	12,210.99
		Dec. 31, 1943	16,866.44	58,265.76	24,458.56	16,237.24	12,210.99
Dixie Chevrolet Co., 121 Lauderdale St., Selma, Ala.	Automobile sales and service	do	8,668.90	1,092.64	1,092.64	983.38	295.91
Dr. Pepper Bottling Co. of Dothan, Inc., Dothan, Ala.	Soft drink bottling plant	Dec. 31, 1942	2,056.45	4,477.52	3,456.33	8,837.69	2,651.31
		Dec. 31, 1943	2,345.69	3,167.09	3,167.09	2,850.38	855.11
Dothan Oil Mill Co., East Newton St., Dothan, Ala.	Manufacturers of peanut products and cotton seed products.	May 31, 1941	45,389.40	30,811.77	2,293.37	573.37	None
		May 31, 1942	52,681.32	37,376.19	2,293.47	1,032.06	310.94
Electric Constructors, Inc., 2023 4th Ave. North, Birmingham, Ala.	Electrical contracting	Mar. 31, 1942	1,825.73	92,837.73	3,319.59	1,626.61	504.25
Jefferson Distributing Co., No. 5 South 20th St., Section D, Birmingham, Ala.	Wholesale beer distributor	Dec. 31, 1943	7,545.85	25,921.62	3,547.27	5,724.56	1,717.40
Kohn Jewelry Co., Inc., 209 Dauphin St., Mobile, Ala.	Retail jewelry	Aug. 31, 1942	3,258.11	3,100.74	1,945.50	862.69	219.22
		Aug. 31, 1943	3,258.11	3,265.87	1,945.50	1,750.95	525.28
		Aug. 31, 1944	4,124.82	2,538.86	1,078.79	1,118.73	291.24
		Aug. 31, 1945	4,800.32	2,094.92	403.29	383.13	108.84
Liberty Motors, Inc., 2501 Avenue F, Birmingham 5, Ala	Automobile sales and service	Aug. 31, 1943	13,858.81	29,520.94	11,325.50	2,281.80	633.84
		Aug. 31, 1944	12,600.52	30,779.23	7,956.21	7,450.64	3,232.47
		Aug. 31, 1945	13,697.90	29,681.85	6,448.47	6,126.05	3,105.18
		Aug. 31, 1946	13,953.61	29,425.94	6,192.76	1,966.42	1,013.11
New Battle House, (formerly: Dinkler Battle House Co.), c/o J. L. Bedsole, P. O. Box 1137, Mobile, Ala.	Operating hotel	July 3-Dec. 31, 1944.	2,329.79	36,895.18	14,161.09	7,453.89	2,118.44
		Dec. 31, 1945	1,804.74	37,420.23	14,686.14	14,585.69	4,633.04
Steel City Oldsmobile Co., 2415 7th Ave., South, Birmingham, Ala.	Automobile sales and service	Dec. 31, 1942	7,569.78	4,980.42	2,440.56	2,196.50	658.95
		Dec. 31, 1943	7,333.07	4,980.42	2,440.56	1,976.85	658.95
Sterling Distributors, Inc., 1326 First Ave., North, Birmingham, Ala.	Wholesale beer distributors	Dec. 31, 1942	539.28	29,744.64	15,760.38	12,200.97	3,660.29
		Dec. 31, 1943	940.60	29,343.30	15,459.04	9,710.33	2,913.10
		Dec. 31, 1944	1,350.81	28,933.09	15,048.83	14,296.39	4,527.09
		Dec. 31, 1945	2,429.75	27,854.15	13,969.89	9,357.79	2,705.18
ARIZONA							
General Grocery Co., 147 East Harrison St., Phoenix, Ariz.	Wholesale food	Dec. 31, 1942	17,120.20	14,919.41	8,010.93	18,793.84	7,521.55
		Dec. 31, 1943	16,984.26	15,055.35	8,146.87	14,395.64	7,361.81
Phoenix Drive-In Theatre, 208 Orpheum Theatre Building, Phoenix, Ariz.	Theatre	Nov. 30, 1942	2,758.07	5,202.14	4,535.57	1,881.14	518.24
		Nov. 30, 1943	3,786.96	4,173.25	3,506.68	4,632.53	1,389.76
		Nov. 30, 1944	3,993.51	4,026.70	3,360.13	3,177.90	907.22
		Nov. 30, 1945	4,943.13	3,017.08	2,350.51	2,232.98	634.64
Rainbo Baking Co. of Phoenix, 736 West Van Buren St., Phoenix, Ariz.	Baking	Dec. 31, 1941	12,232.56	39,723.52	6,767.44	2,646.06	1,164.26
		Dec. 31, 1942	13,352.19	38,603.89	5,647.81	6,326.15	1,977.85
		Dec. 31, 1943	14,019.68	37,936.40	4,980.32	6,006.55	1,861.41
Stanley Fruit Co., 626 Security Building, Phoenix, Ariz.	Produce grower shipper	Nov. 30, 1942	3,370.23	11,526.94	7,988.89	11,427.83	4,261.74
		Nov. 30, 1943	4,212.79	9,578.88	9,578.88	8,621.00	2,596.30
ARKANAS							
Buhrman-Pharr Hardware Co., Third and Laurel Sts., Texarkana, Ark.	Wholesale and retail hardware	Dec. 31, 1941	76,122.89	5,212.70	4,250.12	2,125.06	658.83
		Dec. 31, 1942	78,158.92	11,510.15	3,668.50	3,301.65	1,467.10
Colonial Baking Co., of Little Rock, 210 North Cross St., Little Rock, Ark.	Baking	Dec. 31, 1940	45,959.61	13,296.26	13,576.94	914.91	None
		Dec. 31, 1941	56,907.03	45,224.21	16,052.97	7,577.89	2,349.16
		Dec. 31, 1942	56,715.69	45,225.54	16,243.31	14,619.88	6,497.73
		Dec. 31, 1943	56,715.69	45,226.54	16,244.31	14,619.88	6,497.72
		Dec. 31, 1944	58,632.00	43,310.23	14,328.00	13,611.60	5,740.20
Great Southern Coaches, Inc., 311 Union St., Jonesboro, Ark.	Motor carrier—passengers	Dec. 31, 1943	3,209.02	1,255.82	1,255.82	339.06	339.06
Lion Oil Co. (formerly: Lion Oil Refining Co.), El Dorado, Ark.	Producing, refining and marketing petroleum products.	Dec. 31, 1941	768,570.82	962,095.20	158,130.06	301,672.07	90,057.32
		Dec. 31, 1942	854,879.62	1,047,667.90	71,701.05	173,996.37	76,608.15
		Dec. 31, 1943	879,991.59	764,497.23	46,589.08	137,694.00	60,135.62
Malco Theatres, Inc., Malco Bldg., (now) Memphis, Tenn.; (formerly) Little Rock, Ark.	Theatre	Dec. 31, 1940	172,226.03	126,247.58	34,007.56	7,975.17	None
		Dec. 31, 1941	210,831.15	119,838.04	38,936.06	17,676.12	5,459.99
1ST DISTRICT OF CALIFORNIA							
California Produce Co., Inc., c/o Bruce Shangle, P. O. Box 591, Blythe, Calif.	Fruit and vegetable broker	Jan. 28-Dec. 31, 1942.	291.89	18,708.11	3,508.11	2,923.74	875.13
Cameron and Co., Inc., P. O. Box 667, Napa, Calif.	Shirt manufacture	Dec. 31, 1944	12,682.15	6,787.48	6,787.48	6,548.11	3,008.68
		Dec. 31, 1945	12,682.15	6,787.48	6,787.48	6,448.10	3,017.72
Clover Valley Lumber Co., (now) Loyalton, Calif.; (formerly) 208 South LaSalle St., Chicago, Ill.	Lumber manufacturing	Dec. 31, 1941	192,267.08	187,733.92	16,732.92	11,280.50	3,496.95
		Dec. 31, 1942	186,045.03	193,954.97	22,954.97	20,659.47	9,181.99
		Dec. 31, 1943	182,502.74	32,307.57	25,704.06	23,224.47	10,321.98
		Dec. 31, 1944	184,806.79	30,003.52	22,806.94	21,666.59	9,122.78
		Dec. 31, 1945	183,674.68	31,135.63	23,089.97	21,935.47	9,235.99
J. H. Degnan, Inc., 602 East 6th St., Hanford, Calif.	Retail farm implements	Dec. 31, 1941	3,022.42	3,279.02	397.58	286.11	65.89
		Dec. 31, 1942	3,513.83	2,787.61	93.83	54.45	16.33
		Dec. 31, 1943	2,427.73	3,873.71	992.27	926.13	277.84
Educational Broadcasting Co., 464 19th St., Oakland, Calif.	Commercial radio broadcasting	Dec. 31, 1944	11,326.75	12,423.25	5,664.00	5,380.80	2,120.33

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subsec. E) tax resulting from the application of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1ST DISTRICT OF CALIFORNIA—continued							
The Emporium Capwell Co., 835 Market St., San Francisco, Calif.	Department stores and realty	Jan. 31, 1942	$1,434,989.67	$669,498.17	$66,206.71	$39,724.02	$12,314.72
		Jan. 31, 1943	1,434,184.31	669,498.17	67,631.45	60,808.31	27,052.58
Filice and Perrelli Canning Co., Inc., P. O. Box T, Richmond, Calif.	Canning fruits and vegetables	Mar. 31, 1942	61,723.19	90,276.81	11,231.11	[illegible]	[illegible]
		Mar. 31, 1944	66,785.48	85,714.52	5,808.82	7,175.83	6,825.08
General Brewing Corp., 2601 Newhall St., San Francisco, Calif.	Brewery—beer	Dec. 31, 1941	195,119.72	540,826.99	68,245.24	6,502.57	2,034.40
		Dec. 31, 1942	244,796.15	491,150.56	19,284.04	129,860.05	[illegible]
		Dec. 31 1943	244,796.15	491,150.56	19,284.04	12,796.97	7,713.60
Heggblade, Marguleas Co., 405 Montgomery St., San Francisco, Calif.	Wholesale fruit and vegetable shippers and distributors.	Mar. 31, 1941	22,729.41	13,887.86	735.56	183.89	None
		Mar. 31, 1942	26,979.66	9,637.61	92.17	32.26	44.20
		Mar. 31, 1943	26,912.02	9,705.25	159.81	143.83	84.70
Holt Bros., 720 South Aurora St., Stockton, Calif.	Tractor and implement sales and service.	Dec. 31, 1942	17,664.74	12,015.38	12,015.38	11,222.55	5,939.39
		Dec. 31, 1943	17,159.26	12,555.93	12,555.93	[illegible]	[illegible]
		Dec. 31, 1944	17,037.22	12,677.97	12,677.97	12,184.22	6,797.51
The International Printing Ink Corp., Ltd. (San Francisco, Calif.), % Interchemical Corp., 350 5th Ave., New York, N. Y.	Manufacture of printing ink	Dec. 31, 1942	14,786.24	12,452.34	8,934.26	[illegible]	3,479.51
		Dec. 31, 1943	27,893.12	9,345.46	8,934.23	8,049.80	4,735.14
		Dec. 31, 1944	30,786.27	22,452.31	8,934.23	8,487.52	4,735.15
		Dec. 31, 1945	32,576.83	22,621.67	7,143.67	6,786.49	3,786.15
Irving-Fredrick, Inc., 764 Market St., San Francisco, Calif.	Retail ladies ready to wear	Dec. 31, 1944	4,788.70	4,377.18	4,377.18	4,455.14	[illegible]
Peters Wheeler Seed Co., Gilroy, Calif	Seed production	Dec 31, 1941	39,171.18	26,284.39	14,207.13	7,103.56	2,202.10
		Dec. 31, 1942	46,916.61	8,539.56	6,462.30	[illegible]	2,584.92
Placentia Fruit Co., % Bank of America, Sonoma County Branch, Petaluma, Calif.	Fruit growing	Dec. 31, 1942	8,517.85	28,151.40	10,428.00	26,126.56	12,500.29
Rosefield Packing Co., Ltd., 1916 Webster St., Alameda, Calif.	Manufacturing peanut butter	Dec. 31, 1942 [2]	9,728.15	5,992.26	None	1,428.40	428.52
San Francisco Brewing Corp., 490 10th St., San Francisco, Calif.	Manufacture of beer and ale	Dec. 31, 1940	75,756.66	214,954.65	33,789.82	9,180.52	None
		Dec. 31, 1941	83,207.23	207,504.08	47,892.77	23,404.61	7,255.44
		Dec. 31, 1942	85,539.80	205,171.51	45,560.20	45,847.14	20,376.51
San Joaquin Baking Co., "L" and Los Angeles Sts., Fresno, Calif.	Wholesale bakery	Dec. 31, 1940	57,888.67	55,080.35	10,986.33	[illegible]	None
		Dec. 31, 1941	69,890.86	41,263.27	10,859.14	4,343.66	1,346.54
		Dec. 31, 1942	69,890.86	41,263.27	10,859.14	9,773.23	4,343.65
		Dec. 31, 1943	69,890.86	41,263.27	10,859.14	9,773.22	4,343.67
		Dec. 31, 1944	69,890.86	41,263.27	10,859.14	[illegible]	4,343.65
		Dec. 31, 1945	69,890.86	41,263.27	10,859.14	[illegible]	[illegible]
Shipowners & Merchants Towboat Co., Ltd., Pier 28, San Francisco, Calif.	Towage	Dec. 31, 1941	19,838.94	75,151.10	5,286.47	3,612.32	1,119.83
		Dec. 31, 1942	19,756.72	75,233.32	5,368.69	4,831.83	2,789.01
		Dec. 31, 1943	19,838.94	75,151.10	5,286.47	4,777.84	2,782.50
		Dec. 31, 1944	19,838.94	5,286.47	5,286.47	5,022.14	[illegible]
Tasty Baking Co., 2801 Hunting Park, Philadelphia, Pa.	Bakery	Dec. 31, 1940	352,753.40	39,334.40	17,352.07	4,464.73	None
		Dec. 31, 1941	419,498.65	71,996.27	22,294.75	11,491.50	3,348.99
Western Paper Box Co., 5th and Adeline Sts., Oakland, Calif.	Paper box manufacturers	Dec. 31, 1944	22,445.45	1,452.17	1,452.17	1,557.99	869.19
Wooldridge Manufacturing Co., 225 Hendy Ave., Sunnyvale, Calif.	Machinery manufacturing	Nov. 30, 1943	47,614.38	23,166.45	23,166.45	10,769.40	10,769.40
		Nov. 30, 1944	44,697.78	21,200.00	21,200.00	9,745.38	[illegible]
6TH DISTRICT OF CALIFORNIA							
Allied Industries, 459 South Hewitt St., Los Angeles, Calif.	Manufacturing agents	June 30, 1942 [1]	12,505.84	None	None	4,337.71	1,344.69
		June 30, 1943 [1]	12,505.84	None	None	[illegible]	586.19
Anderson Die Casting & Engineering Corp., 1000 East 60th St., Los Angeles, Calif.	Metal die casting	Dec. 31, 1940	2,585.31	22,687.10	6,067.07	1,516.77	None
		Dec. 31, 1941	3,013.13	39,634.92	14,897.37	6,703.82	2,078.19
		Dec. 31, 1942	3,766.42	[illegible]	21,498.88	17,192.02	7,407.92
		Dec. 31, 1943	6,093.07	60,538.24	19,172.23	[illegible]	15,950.63
		Dec. 31, 1944	6,977.29	59,654.02	18,288.04	12,343.57	7,706.74
Baker Steel & Tube Co., 955 South Alameda St., Los Angeles Calif.	Wholesale sales—steel tubing	Dec. 31, 1944	21,058.73	1,476.76	1,476.76	[illegible]	782.89
		Dec. 31, 1945	21,058.73	1,476.67	1,476.76	1,402.93	782.67
J. V. Baldwin Motor Co., 1417 South Figueroa St., Los Angeles Calif.	Automobile dealership	Dec. 31, 1942	24,766.00	3,112.80	2,667.33	2,028.34	1,547.79
		Dec. 31, 1943	24,766.00	2,112.80	2,667.33	2,400.60	1,413.89
		Dec. 31, 1944	25,635.72	2,243.08	1,797.61	1,707.73	952.73
		Dec. 31, 1945	25,635.72	2,243.08	1,797.61	1,707.73	952.73
Biltmore Cover Mfg. Co., 1271 E. 6th St., Los Angeles Calif,	Manufacturing auto seat covers	Aug. 31, 1944	18,807.53	3,534.43	3,534.43	1,026.13	508.88
		Aug. 31, 1945	18,807.53	3,534.43	3,534.43	3,357.71	1,873.25
		Aug. 31, 1946	18,807.53	3,534.43	3,534.43	1,122.52	[illegible]
Dixie Preserves Ltd., 1800 South Grand Ave., Los Angeles, Calif.	Manufacturers of jams and jellies	Dec. 31, 1941	6,278.41	26,066.22	6,038.82	770.20	177.15
		Dec. 31, 1942	6,278.41	26,066.22	6,038.82	5,447.42	1,634.23
		Dec. 31, 1943	6,278.41	26,066.22	6,038.82	4,798.12	1,630.48
		Dec. 31, 1945	6,278.41	26,066.22	6,038.82	[illegible]	1,676.82
Eatons Santa Anita Inc., 1150 West Colorado Blvd., Arcadia, Calif.	Restaurant and hotel	Oct. 31, 1944	6,590.10	8,185.22	8,185.22	[illegible]	2,456.47
		Oct. 31, 1945	8,063.77	7,613.60	6,711.55	6,761.63	2,017.23
Electrical Products Supply Co., 1128 Venice Blvd., Los Angeles, Calif.	Wholesale sign accessories	Dec. 31, 1944	10,977.48	1,420.52	1,420.52	[illegible]	411.95
		Dec. 31, 1945	10,977.48	1,420.52	1,420.52	1,349.49	411.95
Fosselman Creamery, Inc., 442 South Fair Oaks Ave., Pasadena, Calif.	Retail and wholesale milk and ice cream.	Dec. 31, 1941	13,515.72	17,223.98	8,579.38	3,209.99	1,412.40
		Dec. 31, 1942	14,176.89	16,562.81	7,918.21	7,474.88	2,887.18
		Dec. 31, 1943	14,669.48	16,070.22	7,425.62	6,812.59	[illegible]
		Dec. 31, 1944	18,127.82	12,611.88	3,967.28	5,237.59	2,321.82
		Jan. 1-Sept. 13, 1945.	17,731.75	13,007.95	4,363.35	3,818.79	1,144.35
Fullerton Publishing Co., 120 West Wilshire Ave., Fullerton, Calif.	Newspaper publishing	Dec. 31, 1943	5,153.24	5,078.86	2,758.20	1,963.71	598.11
		Dec. 31, 1944	5,153.24	5,098.86	2,758.20	2,620.29	735.70
Hollywood Maxwell Co., 6773 Hollywood Blvd., Los Angeles 28, Calif.	Manufacturer—women's garments.	Dec. 31, 1941	20,288.78	35,802.78	5,903.34	[illegible]	909.12
		Dec. 31, 1942	21,693.15	34,398.41	6,227.64	5,604.88	3,300.64
		Dec. 31, 1943	21,693.15	34,398.41	6,227.64	5,604.87	3,300.64
		Dec. 31, 1944	22,412.19	34,179.38	[illegible]	[illegible]	2,919.55
M. O. King Co., 569 Main St., El Centro, Calif.	Retail dry goods	July 31, 1944	14,603.50	[illegible]	1,601.29	709.91	709.91
Machinery Sales Co., 3838 Santa Fe Ave., Los Angeles, Calif.	Dealers in machine tools	Dec. 31, 1940	16,088.13	316,312.12	24,520.20	8,582.07	None
		Jan. 1-Nov. 30, 1941.	19,345.77	313,054.48	35,876.02	18,055.96	8,597.34
		Nov. 30, 1942	20,894.60	311,505.65	34,327.19	44,101.55	17,835.02
		Nov. 30, 1943	27,008.35	305,391.90	28,213.44	20,585.33	15,174.29
Max Factor and Co., 1666 North Highland Ave., Hollywood, Calif.	Cosmetic manufacturer	Dec. 31, 1941	521,220.88	381,428.93	195,233.58	55,892.61	17,326.71
		Dec. 31, 1942	521,220.88	381,428.93	195,233.58	[illegible]	139,333.78
McFadden Stores, Inc. — Mr. Walter A. Mitchell, 740 South Broadway, Los Angeles, Calif.	Retail food stores	Mar. 31, 1941	2,791.68	9,755.49	3,732.22	[illegible]	None
		Mar. 31, 1942	5,276.87	12,161.09	2,275.74	[illegible]	238.17
		Mar. 31, 1943	6,236.89	7,780.34	1,315.72	2,007.77	602.32

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subsch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6TH DISTRICT OF CALIFORNIA—continued							
Pacific Plastic & Mfg. Co., Inc., 4865 Exposition Blvd., Los Angeles, Calif.	Plastic builders hardware	Dec. 31, 1940	$2,555.50	$106,344.40	$2,330.23	$688.08	None
		Dec. 31, 1941	3,739.19	125,125.57	7,886.60	3,520.51	$1,091.37
		Dec. 31, 1942	7,373.64	121,680.40	7,156.74	7,701.43	2,310.43
		Dec. 31, 1943	8,343.21	120,747.65	6,223.99	7,107.19	2,132.16
		Dec. 31, 1944	9,504.48	119,586.38	5,062.72	6,358.74	1,908.57
		Dec. 31, 1945	11,401.05	117,689.81	3,166.15	4,611.74	1,402.49
Pacific Wholesale Electric Co., 702 State St., San Diego, Calif.	Wholesale electric construction	Dec. 31, 1944	2,724.78	3,238.44	3,238.44	3,076.47	871.38
The Parafinne Cos., Inc., (formerly: Schumacher Wall Board Corp.), 4301 Firestone Blvd., South Gate, Calif.	Manufacture and sale of plaster wall board, etc.	Apr. 30, 1941 [8]	178,357.13	193,042.87	47,161.47	17,822.68	None
		Apr. 30, 1942 [8]	188,199.08	256,215.92	87,779.72	44,716.22	13,962.03
		Apr. 30, 1943 [8]	188,199.08	256,215.92	87,779.72	79,001.75	35,111.90
Dorothy Philips Steamship Co., (now) % Oliver J. Olson Co., 260 California St., San Francisco, Calif., (formerly) Los Angeles, Calif.	Shipping	Oct. 31, 1943	4,701.24	2,382.11	2,382.11	2,342.32	702.[illegible]
		Oct. 31, 1944	4,987.56	2,285.77	2,285.77	2,152.55	617.15
Plastic Die and Tool Corp., % R. S. Martin, 6253 Hollywood Blvd., Los Angeles 28, Calif.	Manufacture of plastic injection moulded parts.	Aug. 31, 1943	1,890.86	7,071.30	1,865.22	3,020.46	906.14
Sabichi, Co., 742 South Main St., Los Angeles, Calif.	Holding real estate and personal property.	Dec. 31, 1942	2,360.36	62,678.13	14,191.59	17,489.17	6,612.[illegible]
		Dec. 31, 1943	2,360.36	62,678.13	7,281.08	6,552.97	1,[illegible]
See's Candy Shops, Inc., 1834 South Figueroa St., Los Angeles, Calif.	Manufacture and sale of candy	Dec. 31, 1940 [8]	64,523.67	35,056.59	3,684.90	921.22	None
		Dec. 31, 1941 [8]	78,412.92	21,167.34	4,998.51	2,249.33	697.29
		Dec. 31, 1942 [8]	78,412.92	21,167.34	5,215.02	4,693.52	2,086.01
Sherman Oaks Theatre Corp., 1609 W. Washington Blvd., Los Angeles, Calif.	Theatre operation	Dec. 31, 1944	20,180.57	6,785.84	6,785.84	6,446.55	3,596.49
		Dec. 31, 1945	20,180.57	6,785.84	6,785.84	6,446.55	3,596.49
Southern Pipe and Casing Co., P. O. Box "C," Azusa, Calif.	Manufacturers of steel pipe and well casing.	June 30, 1944	46,521.49	6,441.30	6,441.30	5,957.32	2,576.52
		June 30, 1945	46,521.49	6,441.30	6,441.30	6,119.24	2,576.25
Sunbeam Theatre Corp., 1609 West Washington Blvd., Los Angeles 7, Calif.	Theatre operations	Dec. 31, 1944	5,277.45	1,336.97	1,336.97	1,270.12	[illegible]
		Dec. 31, 1945	5,277.45	1,336.97	1,336.97	1,270.12	[illegible]
System Freight Service, 12th floor, 811 West 7th St. Bldg., Los Angeles 14, Calif.	Motor truck transportation	Dec. 31, 1941	8,221.90	260,874.07	4,280.20	3,946.16	1,223.31
Tanner Motor Tours Ltd. of Arizona, 320 South Beaudry Ave., Los Angeles, Calif.	Operators of taxicabs and busses.	Dec. 31, 1942	6,118.91	12,881.09	2,337.96	4,208.33	1,262.44
		Dec. 31, 1943	6,118.90	12,881.10	2,337.97	2,104.17	[illegible]
		Dec. 31, 1944	6,118.90	2,337.97	2,337.97	2,221.07	631.2[illegible]
		Dec. 31, 1945	6,118.90	2,337.97	2,337.97	2,221.07	631.25
COLORADO							
Downtown Buick, Inc., 25 East Colfax Ave., Denver, Colo.	Automobile sales and service	Dec. 31, 1943	9,409.62	3,305.25	3,305.25	3,662.78	1,098.84
		Dec. 31, 1944	7,714.41	5,000.46	5,000.46	4,905.77	1,418.58
		Dec. 31, 1945	7,319.07	5,395.80	5,395.80	5,152.58	1,518.52
Glen Theatre Inc., 819 Grand Ave., Glenwood Springs, Colo.	Theatre	Oct. 31, 1943	2,717.60	1,921.95	853.36	768.03	230.41
		Oct. 31, 1944	2,996.93	1,651.62	584.03	87.84	27.[illegible]
Rainbo Bread Co., Broadway and Speer Blvd., Denver, Colo.	Baking	Dec. 31, 1940	49,166.14	32,393.18	8,718.54	1,234.67	None
		Dec. 31, 1942	59,117.51	39,015.11	10,802.49	16,590.49	7,[illegible]
		Dec. 31, 1943	59,117.51	39,015.11	10,802.49	9,722.24	4,321.00
Raven Oil & Refining Co., Rangely, Colo	Producing and refining oil	Dec. 31, 1943	8,350.25	4,269.37	4,269.37	3,842.43	1,152.73
		Dec. 31, 1944	8,021.85	4,597.77	4,597.77	4,367.88	1,[illegible]
CONNECTICUT							
Atlantic White Tower Systems, Inc., 580 Main St., Stamford, Conn.	Restuarants	Dec. 31, 1942	116,854.77	35,277.68	8,297.67	6,341.79	2,818.45
Becker Motor Sales, Inc., (formerly: Britain Motor Sales Co.), 1141 Stanley St., New Britain, Conn.	Auto sales and service	Dec. 31, 1941 [1]	6,924.65	None	None	211.37	93.00
The Connecticut Malleable Castings Co., 151 East St., New Haven, Conn.	Foundry—mfg. other iron and steel products.	Dec. 31, 1944	24,894.05	102,528.84	406.64	386.30	[illegible]
		Dec. 31, 1945	24,894.05	102,528.84	406.64	386.31	[illegible]
The A. C. Gilbert Co., Blatchley Ave., New Haven, Conn.	Manufacture of toys, novelties and electrical goods.	Jan. 31, 1941	169,700.00	96,973.28	9,413.73	4,329.79	None
		Jan. 31, 1942	188,372.71	130,287.16	30,378.46	17,802.89	5,[illegible]
		Jan. 31, 1943	199,841.20	11,664.25	17,732.70	15,959.43	7,[illegible]
		Jan. 31, 1946	194,401.65	17,732.70	17,732.70	15,415.33	6,490.66
The Hartford Times, Inc., 2-18 Prospect St., Hartford, Conn.	Newspaper publishing and radio broadcasting.	Dec. 31, 1941	358,734.18	47,105.85	24,112.59	20,397.45	6,328.21
		Dec. 31, 1942	358,734.18	47,105.85	24,112.59	21,701.33	9,645.02
		Dec. 31, 1943	358,734.18	47,105.85	24,112.59	21,701.33	9,645.03
		Dec. 31, 1944	358,734.18	47,105.85	24,112.59	22,906.96	9,645.03
The Lane Construction Corp., 35 Colony St., Meriden, Conn.	Road construction	Dec. 31, 1941	107,572.70	217,221.85	14,[illegible].77	15,890.57	4,926.07
		Dec. 31, 1942	112,408.60	212,385.75	10,070.87	28,623.45	12,721.55
		Dec. 31, 1943	113,568.10	211,226.45	8,911.37	27,055.88	12,[illegible]
The Parker Stamp Works, Inc., 650 Franklin Ave., Hartford, Conn.	Manufacturing marking dies, mold dies, tools and gauges.	Dec. 31, 1941	2,547.27	12,301.73	525.86	287.80	[illegible]
The Quintard Land Co., % Meyer, Kidder & Matz, 49 Wall St., New York, N. Y.	Operating real estate	Dec. 31, 1942 [8]	9,143.73	4,878.35	4,878.35	7,648.24	2,294.47
Kurt H. Volt, Inc., 127 Kossuth St., Bridgeport, Conn.	Commercial printing and typography.	Mar. 31, 1943	4,525.26	41,567.74	9,924.94	1,699.17	[illegible]
DELAWARE							
Globe Liquor Co. 18th and Market Sts., Wilmington, Del.	Wholesale liquor distributors	Dec. 31, 1941	9,380.44	19,936.58	1,448.64	507.02	124.16
		Dec. 31, 1942	9,380.44	19,936.58	1,448.64	1,303.77	391.13
		Dec. 31, 1943	9,380.44	19,936.58	1,448.64	1,303.78	391.13
		Dec. 31, 1944	9,380.44	19,936.58	1,448.64	1,376.21	429.10
Rit Products Corp., 1401 West Jackson Blvd., Chicago, Ill.	Manufacture of household dye specialties.	Dec. 31, 1941	23,692.60	98,938.21	46,167.86	21,646.46	6,701.11
		Dec. 31, 1942	29,967.10	108,468.76	39,718.46	35,746.61	17,841.66
Robert Hetherington & Son, Inc., 203 Delaware Trust Bldg., Wilmington, Del.	Manufacture and sale of electric switches and electric control apparatus.	Apr. 30, 1943	2,545.56	11,182.31	6,687.70	11,850.44	4,010.13
FLORIDA							
Conway Bros. Inc., J. A. Conway, et al transferees, 438 West Bay St., Jacksonville, Fla.	Wholesale fruit and produce	May 31, 1944	2,983.90	20,416.10	2,390.54	1,941.51	645.44
Hydraulic Tractor & Equipment Co., Inc., % Universal Tractor & Equipment Co., Inc., 1519 Summit Ave., Richmond, Va.	Distributors of tractors and agricultural and industrial equipment.	Dec. 31, 1943	6,103.11	8,324.39	3,871.89	3,484.70	1,045.41
		Dec. 31, 1944	6,103.11	8,324.39	3,871.89	3,678.29	1,[illegible]
		Dec. 31, 1945	6,103.11	3,871.89	3,543.05	2,295.40	[illegible]
Ridge Theatres, Inc., 206 South Kentucky Ave., Lakeland, Fla.	Theatre	Dec. 31, 1940	80.97	22,703.39	6,607.97	413.88	None
		Dec. 31, 1941	598.22	20,776.42	6,988.86	770.22	177.45
Shaw Brothers Oil Co., 56 S. W. 1st St., Miami, Fla.	Wholesale petroleum products	Dec. 31, 1940	37,750.53	79,338.22	11,238.16	2,809.54	None
		Dec. 31, 1941	47,379.34	90,727.49	10,148.62	10,553.17	[illegible]
Tri-City Oldsmobile Co., c/o Harry W. Fincher, transferee, 1740 Northeast 2d Ave., Miami, Fla.	Automobile sales and service	Dec. 31, 1943	5,229.68	18,744.25	4,963.58	4,721.54	1,[illegible]

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLORIDA—continued							
Weis-Fricker Mahogany Co., P. O. Box 391, Pensacola, Fla.	Manufacture of lumber	Dec. 31, 1940	$55, 335. 86	$159, 973. 97	$16, 003. 63	$3, 977. 74	None
		Dec. 31, 1941	62, 056. 04	151, 127. 23	25, 343. 96	12, 671. 98	$3, 928. 41
		Dec. 31, 1942	75, 867. 84	147, 315. 43	11, 532. 16	10, 378. 95	4, 612. 86
GEORGIA							
Colonial Baking Co. of Columbus, 1044 13th St., Columbus, Ga.	Baking	Dec. 31, 1941 [1]	19, 797. 71	24, 764. 38	6, 954. 67	2, 686. 16	832. 70
		Dec. 31, 1942	10, 099. 03	34, 463. 26	16, 653. 35	15, 393. 01	6, 473. 52
		Dec. 31, 1943	10, 372. 70	34, 189. 59	16, 379. 68	15, 1[illegible] 05	6, 387. 32
Economy Auto Stores, Inc., 639 Whitehall St., SW., Atlanta, Ga.	Retail and wholesale auto parts and accessories.	June 30, 1941	17, 783. 02	26, 192. 09	7, 077. 92	1, 769. 48	None
		June 30, 1942	22, 781. 60	20, 500. 28	10, 775. 90	4, 844. 97	1, 503. 18
Gordon Foods, Inc., 1075 Sylvan Rd., Atlanta, Ga.	Food products	Dec. 31, 1943	7, 446. 31	35, 028. 47	35, 028. 47	17, 824. 33	15, 548. 35
Hartwell Mfg. Co., Hartwell, Ga.	Manufacturer of cotton garments.	Dec. 31, 1941 [2]	1, 947. 38	8, 424. 71	3, 547. 18	1, 290. 86	296. 89
		Dec. 31, 1942 [2]	2, 641. 38	7, 730. 71	2, 853. 18	2, 707. 18	812. 16
Kinnett Dairies, Inc., 1237 6th Ave., Columbus, Ga.	Dairy products—retail and wholesale.	Dec. 31, 1940	4, 624. 18	47, 068. 21	1, 930. 78	808. 88	None
		Dec. 31, 1941	6, 420. 57	45, 271. 82	1, 639. 94	1, 2[illegible] 82	392. 10
Mion and Murray Co., 84 Forsyth St., NW., Atlanta, Ga.	Motion picture theatre	Nov. 30, 1942	2, 798. 68	13, 279. 45	12, 640. 61	13, 998. 29	6, 363. 35
		Nov. 30, 1943	3, 801. 50	12, 549. 95	11, 637. 79	10, 474. 02	3, 150. 99
Pollock's, Inc., 441 West Peachtree St., Atlanta, Ga.	Retail shoes	Dec. 31, 1943	55, 800. 43	49, 654. 74	7, 636. 75	6, 873. 07	3, 054. 70
		Dec. 31, 1944	55, 800. 43	7, 636. 75	7, 636. 75	6, 834. 64	3, 054. 70
W. R. C. Smith Publishing Co., 1020 Grant Bldg., Atlanta, Ga.	Publishers of trade magazines	Dec. 31, 1944	19, 978. 55	29, 962. 78	16, 649. 22	11, 109. 85	8, 824. 09
		Dec. 31, 1945	19, 978. 55	29, 962. 78	16, 649. 22	13, 614. 96	8, 824. 11
Standard Printing Co., 8th St. and 9th Ave., Columbus, Ga.	Printing and cellophane converter.	Dec. 31, 1944	10, 281. 96	5, 429. 13	5, 429. 13	5, 157. 67	1, 745. 10
Superba Mills, Inc., Hawkinsville, Ga.	Textile manufacturers	Sept. 30, 1941	2, 520. 00	32, 778. 00	13, 860. 55	2, 074. 93	None
		Sept. 30, 1942	3, 498. 66	31, 799. 34	12, 881. 99	8, 776. 71	3, 341. 44
		Sept. 30, 1943	4, 979. 93	30, 318. 07	11, 400. 62	12, 618. 40	3, 813. 16
		Sept. 30, 1944	5, 245. 90	20, 480. 10	11, 134. 65	11, 679. 04	3, 583. 08
Western Venetian Blind Co. of Georgia, Inc., 364 Jones Ave., NW., Atlanta, Ga.	Manufacturers of venetian blinds.	Dec. 31, 1942	4, 700. 89	11, 920. 67	4, 708. 96	4, 238. 07	1, 271. 42
HAWAII							
Chun Hoon Market, Ltd., Nuuanu and School Sts., Honolulu, T. H.	Retail market	Dec. 31, 1940	5, 762. 48	14, 010. 24	1, 918. 77	504. 80	None
		Dec. 31, 1941	7, 907. 40	16, 033. 95	2, 648. 52	1, 191. 83	369. 47
		Dec. 31, 1942	9, 017. 53	16, 033. 95	2, 648. 52	2, 383. 66	715. 11
Hawaiian Agricultural Co., 827 Fort St., Honolulu, T. H.	Agricultural	Dec. 31, 1941	305, 080. 37	69, 764. 19	47, 562. 03	41, 900. 54	12, 989. 18
The Waikiki Tavern, Ltd., 2425-2437 Kalakana Ave., Honolulu, T. H.	Restaurant and hotel	Dec. 31, 1940	4, 619. 83	26, 244. 16	12, 085. 56	3, 625. 67	None
		Dec. 31, 1941	5, 766. 23	34, 5[illegible] 48	13, 332. 21	6, 6[illegible] 10	2, 0[illegible] 49
		Dec. 31, 1942	7, 207. 79	33, 084. 92	11, 880. 65	7, 702. 86	3, 294. 05
Wailuku Sugar Co., 827 Fort St., Honolulu, T. H.	Agriculture	Dec. 31, 1942	270, 427. 13	61, 646. 47	15, 946. 95	118, 337. 05	51, 260. 91
IDAHO							
Idaho Potato Starch Co., Blackfoot, Idaho	Potato starch manufacture	Dec. 31, 1943	7, 516. 12	30, 623. 50	6, 733. 88	5, 238. 16	1, 818. 15
		Dec. 31, 1944	7, 516. 12	9, 717. 79	6, 733. 88	2, 480. 35	1, 903. 15
		Dec. 31, 1945	7, 516. 12	6, 733. 88	6, 733. 88	6, 397. 19	1, 903. 15
1ST DISTRICT OF ILLINOIS							
Acme Silica Sand Co., P. O. Box 202, Ottawa, Ill.	Mining and sale of crude silica sand.	Sept. 30, 1942	1, 643. 33	3, 021. 21	3, 021. 21	1, 233. 29	295. 11
		Sept. 30, 1943	1, 415. 75	8, 903. 50	3, 248. 79	5, 6[illegible] 78	1, 691. 63
American Molded Products Co., 1644 North Honore St., Chicago, Ill.	Molders of thermoplastic materials.	Dec. 31, 1944	14, 420. 21	147, 541. 61	11, 504. 70	10, 929. 47	5, 958. 34
		Dec. 31, 1945	16, 439. 94	7, 863. 05	7, 863. 05	7, 469. 90	4, 167. 42
Apex Railway Products Co., 310 South Michigan Ave., Chicago, Ill.	Manufacture and sale of railway appliances.	Dec. 31, 1944	13, 205. 84	69, 354. 39	69, 354. 39	40, 870. 06	22, 173. 14
Armored Express Corp. of Chicago, 40 South Clinton St., Chicago, Ill.	Armored car service, transporting money and valuables.	Dec. 31, 1942	8, 047. 50	11, 200. 81	4, 319. 90	2, 565. 61	769. 68
		Dec. 31, 1943	8, 047. 50	11, 200. 81	4, 319. 90	3, 887. 91	1, 160. 37
		Dec. 31, 1944	8, 047. 50	11, 200. 81	4, 319. 90	3, 693. 51	1, 213. 72
The Arnold Engineering Co., 147 East Ontario St., Chicago, Ill.	Engineers and manufacturers of alloyed steel.	Dec. 31, 1941	56, 287. 85	104, 166. 05	11, 140. 51	5, 570. 25	1, 726. 77
		Dec. 31, 1942	55, 902. 20	107, 222. 19	11, 526. 16	10, [illegible] 54	4, 610. 47
		Dec. 31, 1943	67, 428. 36	95, 696. 03	11, 526. 16	10, [illegible] 54	4, [illegible] 47
		Dec. 31, 1944	55, 902. 20	107, 222. 19	11, 526. 16	10, [illegible] 80	4, [illegible] 47
Babson Bros Co., 2845 West 19th St., Chicago 23, Ill.	Distributor dairy equipment	Nov. 30, 1941	161, 971. 83	327, 109. 07	12, 919. 78	5, 1[illegible] 92	3, 154. 30
Babson Bros. Co., California, 2845 West 19th St., Chicago 23, Ill.	Farm equipment	Dec. 31, 1941	539. 15	18, 205. 87	2, 460. 85	1, 483. 46	344. 41
		Dec. 31, 1942	1, 746. 41	16, 998. 61	1, 25[illegible] 59	1, 130. 51	339. 15
Babson Bros. Co. of Minnesota, 2845 West 19th St., Chicago 23, Ill.	Dealers in farm equipment	Dec. 31, 1941	731. 56	55, 526. 23	6, 268. 44	4, 028. 42	1, 248. 81
		Dec. 31, 1942	3, 214. 81	53, 042. 98	2, 785. 19	2, 653. 16	795. 95
Babson Bros. Co. of Missouri, 2845 West 19th St., Chicago 23, Ill.	do	Dec. 31, 1941	459. 18	27, 251. 03	2, 540. 82	1, [illegible] 28	4[illegible] 84
		Dec. 31, 1942	1, 404. 54	26, 305. 67	1, 595. 46	1, 435. 92	4[illegible] 78
Babson Bros. Co. Texas, 2845 West 19th St., Chicago 23, Ill.	Farm equipment	Dec. 31, 1941	530. 23	29, 050. 17	3, 469. 77	2, 239. 39	515. 07
		Dec. 31, 1942	1, 657. 99	27, 922. 41	2, 342. 07	2, 107. 81	632. 34
Babson Bros. Co., Washington, 2845 West 19th St., Chicago 23, Ill.	do	Dec. 31, 1941	709. 27	26, 651. 63	4, 290. 73	1, 900. 24	836. 10
		Dec. 31, 1942	2, 192. 81	25, 167. 19	2, 807. 19	2, 526. 47	757. 94
Babson Bros. Milker Co., 2845 West 19th St., Chicago, 23, Ill.	Distributors of dairy equipment	Nov. 30, 1942	1, 073. 42	43, 274. 05	8, 577. 51	5, 1[illegible] 14	2, 477. 85
Babson Bros. Sales Co., 2845 West 19th St., Chicago, Ill.	do	Nov. 30, 1942	1, 214. 79	60, 965. 94	3, 785. 21	2, 307. 42	815. 35
Babson, Inc., 2845 West 19th St., Chicago 23, Ill.	Manufacture of dairy equipment, building, ownership etc.	Oct. 31, 1942	43, 596. 18	141, 368. 82	none	264. 99	90. 68
S. S. Blakeslee & Co., 1844 South 52d Ave., Cicero, Ill.	Manufacturing & selling industrial metal washer & degreasing machines & commercial hotel equipment.	Dec. 31, 1940	46, 003. 22	362, 539. 78	31, 381. 89	9, 868. 21	None
		Dec. 31, 1941	55, 812. 80	341, 385. 53	35, 380. 30	21, 228. 18	6, 580. 73
The Briksulite Co., 10th and State Sts., Chicago Heights, Ill.	Manufacture of insulated brick sidings and related products.	Dec. 31, 1940 [3]	12, 708. 09	111, 671. 40	30, 765. 43	8, 229. 63	None
		Dec. 31, 1941 [3]	14, 556. 93	109, 822. 56	61, 443. 07	26, 950. 82	8, 354. 75
		Dec. 31, 1942	14, 556. 92	70, 943. 08	61, 443. 08	55, 298. 77	27, 219. 63
		Dec. 31, 1943	14, 556. 92	109, 822. 57	61, 443. 08	53, 468. 21	27, 219. 63
Burlington City Lines Inc., 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	Dec. 31, 1941	2, 860. 20	20, 015. 71	8, 995. 32	2, 282. 58	524. 98
		Dec. 31, 1942	5, 076. 37	17, 799. 54	9, 939. 09	9, 539. 94	2, 862. 50
		Dec. 31, 1943	5, 076. 37	17, 799. 54	9, 939. 09	8, 945. 18	2, 683. 87
		Dec. 31, 1944	5, 732. 36	17, 143. 55	9, 283. 10	9, 227. 52	2, 726. 57
Cans, Inc., 3217 West 47th Pl., Chicago, Ill.	Manufacture tin cans	Dec. 31, 1941	5, 021. 70	35, 863. 16	23, 779. 67	11, 989. 66	4, 111. 12
		Dec. 31, 1942	6, 792. 51	34, 092. 35	22, 442. 83	26, 397. 38	12, 211. 17
		Dec. 31, 1944	9, 450. 99	20, 249. 01	20, 249. 01	12, 621. 59	9, 589. 23

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1ST DISTRICT OF ILLINOIS—continued							
Caray Corp., 1335 West Lake St., Chicago, Ill.	Manufacturers of ladies' and children's undergarments.	Mar. 31, 1942	$2,166.48	$20,800.67	$7,833.52	$3,037.96	$992.29
		Mar. 31, 1943	3,630.15	19,337.00	6,369.85	5,954.09	1,766.22
		Mar. 31, 1944	4,258.13	18,709.00	5,741.85	3,396.44	1,618.38
		Mar. 31, 1945	6,086.64	16,880.51	3,913.36	2,148.84	1,112.37
		Mar. 31, 1946	7,231.98	15,735.17	2,768.02	2,025.51	575.57
Chicago Car Advertising Co., 333 North Michigan Ave., Chicago, Ill.	Transportation advertising	Dec. 31, 1942	519.97	46,928.49	11,969.59	3,455.70	1,036.70
		Dec. 31, 1943	1,060.82	46,387.64	11,428.74	13,102.80	3,943.23
		Dec. 31, 1944	1,430.69	46,017.77	11,058.87	8,561.75	3,035.69
		Dec. 31, 1945	2,519.99	44,928.47	9,969.57	7,161.24	2,741.58
Chicago Electric Manufacturing Co., 6333 West 65th St., Chicago, Ill.	Ordnance and accessories	Dec. 31, 1944	108,208.34	11,799.30	11,799.30	11,209.33	4,719.72
		Dec. 31, 1945	108,208.34	11,799.30	11,799.30	11,209.34	4,719.72
The Chicagoan, Inc., 67 West Maddison St., Chicago, Ill.	Hotel	Dec. 31, 1940	41,910.05	28,847.54	9,150.10	2,332.54	None
		Jan. 1-Nov. 15, 1941	50,179.22	34,583.66	9,741.43	2,979.81	921.74
Clayton Mark & Co., 1900 Dempster St., Evanston, Ill.	Manufacturing	Dec. 31, 1940	140,296.30	320,915.82	60,282.71	24,469.29	None
		Dec. 31, 1941	162,001.49	299,210.64	88,722.27	53,233.36	16,502.04
		Dec. 31, 1942	161,599.68	333,468.18	88,722.27	79,850.04	35,188.91
		Dec. 31, 1943	157,270.49	337,797.37	88,722.27	79,850.05	35,488.90
		Dec. 31, 1944	157,270.49	337,797.37	88,722.27	79,162.86	35,488.91
		Dec. 31, 1945	157,228.46	337,839.40	88,722.27	75,734.28	35,488.91
Dradnats Inc., 910 South Michigan Ave., Chicago, Ill.	Insurance broker	Dec. 31, 1943	32,022.70	13,617.30	4,920.64	4,428.58	2,607.91
		Dec. 31, 1944	32,022.70	13,617.30	4,920.64	4,674.61	2,607.94
Du Page Title Co., 211 East Liberty Dr., Wheaton, Ill.	Abstracts and guarantees of title to real estate.	Dec. 31, 1940	39,765.52	39,804.52	12,326.07	3,081.52	None
		Dec. 31, 1941	48,805.17	30,763.87	22,245.41	9,030.26	2,810.98
		Dec. 31, 1942	48,805.17	30,763.87	22,245.41	16,766.35	7,451.72
		Dec. 31, 1943	48,805.17	30,763.87	22,245.41	20,020.87	8,808.16
		Dec. 31, 1944	48,805.17	30,763.87	22,245.40	21,133.12	8,808.16
		Dec. 31, 1945	48,805.17	30,763.87	22,245.40	21,133.14	8,808.17
Dwight Brothers Paper Co., 626 South Clark St., Chicago, Ill.	Wholesale paper	Apr. 30, 1945	45,923.18	9,119.58	9,119.58	8,663.60	3,647.82
Eagle Grinding Wheel Co., 2519 West Fulton St., Chicago 12, Ill.	Manufacturing grinding wheels	Dec. 31, 1943	11,623.77	2,483.50	2,483.50	4,470.30	2,632.51
Elmhurst Flower Growers, Inc., North Ave. and Addison Rd., Elmhurst, Ill.	Wholesale growers of cut flowers	Dec. 31, 1944	4,032.53	6,782.28	4,175.02	3,980.88	1,131.40
		Dec. 31, 1945	5,480.77	2,726.78	2,726.78	2,530.44	746.23
Elmwood Park Department Store, Inc., 511 South Paulina St., Chicago 12, Ill.	Retail department store	July 31, 1944	5,071.32	3,755.13	3,755.13	3,528.82	1,022.51
		July 31, 1945	5,996.33	2,830.12	2,830.12	2,688.61	764.14
Enoz Chemical Co., 2430 Indiana Ave., Chicago 16, Ill.	Manufacturing insecticides	Dec. 31, 1943	11,918.25	33,213.57	8,993.98	8,094.59	2,778.72
		Dec. 31, 1944	11,990.56	33,141.26	8,921.67	8,175.76	4,006.21
Entertainment Enterprises, Inc., 8 South Michigan Ave., Chicago, Ill.	Roller skating rink	Dec. 31, 1940	650.00	9,229.53	8,766.40	769.20	None
		Dec. 31, 1941	899.21	16,884.94	8,517.19	3,022.76	695.24
		Dec. 31, 1942	1,850.98	17,908.08	7,565.42	6,906.08	2,977.82
		Dec. 31, 1943	2,326.58	25,608.67	7,089.82	5,026.25	1,507.87
Frantz Manufacturing Co., 309 West Third St., Sterling, Ill.	Builders' hardware	June 30, 1941	121,855.14	178,189.46	26,583.20	9,504.92	None
		June 30, 1942	150,229.60	149,814.97	27,373.66	27,373.66	8,485.84
		June 30, 1944	150,229.60	127,668.01	27,373.66	25,316.88	10,949.45
Gold Seal Asphalt Roofing Co., 10th and State Sts., Chicago Heights, Ill.	Manufacturing asphalt roofing and related products.	Dec. 31, 1941 [3]	154,111.75	113,264.04	32,959.62	16,383.99	5,079.04
Hillman's, Inc., 25 West Washington St., Chicago, Ill.	Retail food stores	Dec. 31, 1940	329,870.70	79,829.31	29,507.08	3,586.45	None
		Dec. 31, 1941	411,309.59	112,752.06	68,843.91	1,208.31	377.68
		Dec. 31, 1942	406,779.77	112,752.06	68,843.91	134,569.05	59,808.47
		Dec. 31, 1943	405,069.30	112,752.06	68,843.91	61,959.52	27,537.56
		Dec. 31, 1944	402,537.09	112,752.08	68,843.93	65,401.71	27,537.57
		Dec. 31, 1945	406,059.31	68,843.91	68,843.91	65,401.71	27,537.56
Illinois Interior Finish Co., 7519 South Greenwood Ave., Chicago, Ill.	Lumber and millwork	Dec. 31, 1940	33,105.24	41,932.41	10,214.76	3,385.45	None
		Dec. 31, 1941	40,278.80	34,758.85	15,663.99	8,666.28	2,686.55
		Dec. 31, 1942	44,655.58	30,382.07	14,342.42	15,644.94	7,285.34
		Dec. 31, 1943	45,522.16	14,829.17	16,063.85	15,148.42	6,778.53
Jackson City Lines, Inc. (Michigan) 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	do	21,263.14	8,609.64	2,163.93	1,942.54	1,146.89
		Dec. 31, 1944	21,263.14	8,609.64	2,163.93	2,055.73	1,146.89
Jackson City Lines, Inc. (Mississippi) 20 North Wacker Dr., Chicago, Ill.	do	Dec. 31, 1940	22,176.42	38,880.23	4,586.31	64.65	None
		Dec. 31, 1941	23,994.82	37,061.83	16,066.98	5,728.62	1,775.96
		Dec. 31, 1942	23,994.82	37,061.83	16,066.98	14,460.29	8,515.51
		Dec. 31, 1943	23,994.82	37,061.83	16,066.98	14,460.28	8,515.51
		Dec. 31, 1944	23,994.82	37,061.83	16,066.98	15,263.63	8,507.47
		Dec. 31, 1945	91,493.09	11,350.80	3,177.25	12,073.55	5,083.60
Jahn & Ollier Engraving Co., 817 West Washington Blvd., Chicago, Ill.	Professional artists and photo engravers.	Mar. 26-Dec. 31, 1940.	2,000.00	6,673.13	2,375.00	455.84	None
Losee Products Co., 2845 West 19th St., Chicago, Ill.	Manufacturers of dairy equipment	Dec. 31, 1941	2,656.39	24,204.86	2,343.61	937.45	412.19
		Dec. 31, 1942	4,128.63	22,632.62	871.37	784.23	235.27
Lyttons Merchandising Co., Inc., (formerly, Ringman Inc.) 235 South State St., Chicago, Ill.	Retail apparel	July 31, 1944	112,891.68	171,605.21	29,700.83	27,678.61	11,947.31
		July 31, 1945	112,891.68	171,605.21	29,700.83	28,301.29	11,[illegible]
A. C. McClure & Co., 333 East Ontario St., Chicago, Ill.	Wholesale books, stationery, fancy goods, and sundries.	Mar. 31, 1941	103,909.33	60,952.70	19,692.42	2,123.37	None
		Mar. 31, 1942	127,149.66	59,968.11	18,222.63	9,111.31	2,821.51
		Mar. 31, 1943	127,149.67	56,968.10	15,222.62	14,700.36	6,088.05
		Dec. 31, 1944	108,845.40	58,971.50	17,226.02	15,717.55	6,840.40
		Dec. 31, 1945	130,234.14	45,981.53	4,236.15	5,614.60	2,364.04
Metal Box & Cabinet Co., 4716 West Lake St., Chicago, Ill.	Sheet metal fabricator	Dec. 31, 1940	30,421.09	23,495.09	11,581.40	1,573.90	None
		Dec. 31, 1941	42,651.19	23,469.99	8,730.81	5,495.12	1,703.49
		Dec. 31, 1942	38,680.97	28,499.81	13,737.62	12,[illegible]	6,[illegible]
		Dec. 31, 1943	38,681.00	19,336.98	13,737.57	12,[illegible]	6,[illegible]
National Sheet Steel Co., 3232 West 31st St., Chicago, Ill.	Steel jobbers	Sept. 30, 1941	1,803.78	101,152.34	8,606.14	3,095.73	None
		Sept. 30, 1942	6,066.77	96,889.35	8,030.75	3,590.91	1,477.55
		Sept. 30, 1943	8,459.27	5,638.25	5,638.25	5,143.81	1,541.14
National Wax Co., 1300 West Division Street Chicago, Ill.	Manufacturing wax products	Dec. 31, 1941	2,202.15	45,920.73	4,922.85	1,969.14	[illegible]
		Dec. 31, 1942	2,752.68	45,370.20	13,399.61	7,841.12	3,611.59
		Dec. 31, 1943	2,752.68	45,370.20	13,399.61	6,296.77	3,640.91
		Dec. 31, 1944	2,460.88	86,081.34	13,399.60	7,310.60	[illegible]
Ottumwa City Lines, Inc., 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	Dec. 31, 1942	2,400.00	17,127.88	14,232.25	19,842.23	7,641.14
		Dec. 31, 1943	2,652.85	16,875.03	13,979.40	10,235.23	3,897.09
		Dec. 31, 1944	3,881.46	15,646.42	12,750.79	12,113.25	3,967.10
The Overland Construction Co., 205 West Wacker Dr., Chicago, Ill.	Contractors—steel erectors	Dec. 31, 1942	15,505.62	61,839.85	7,671.77	6,464.59	3,202.25
		Dec. 31, 1943	16,715.59	60,629.88	6,464.80	5,815.62	[illegible]

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the application of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1ST DISTRICT OF ILLINOIS—continued							
Packit Envelope and Bag Co., 4040 West Ogden Ave., Chicago, Ill	Manufacture and sale of envelopes and bags.	Dec. 31, 1941	$24,808.31	$21,730.32	$2,681.49	$938.52	$[illegible].95
		Dec. 31, 1942	24,808.31	21,730.32	2,681.49	2,413.34	1,421.19
		Dec. 31, 1943	24,808.31	21,730.32	2,681.49	2,413.34	1,421.19
		Dec. 31, 1944	24,808.31	21,730.49	2,681.49	2,547.42	1,421.19
		Dec. 31, 1945	24,808.31	21,730.32	2,681.49	2,547.41	1,421.19
The Pepsi-Cola Bottling Co. of Chicago, 1745 North Kolmar Ave., Chicago, Ill.	Manufacturer of carbonated beverages.	Dec. 31, 1940	73,566.69	102,926.34	62,151.57	19,656.83	None
		Dec. 31, 1941	89,398.57	294,617.72	76,427.62	49,647.46	15,390.71
		Dec. 31, 1942	89,759.97	294,256.32	76,066.22	[illegible]	60,852.97
		Dec. 31, 1943	89,759.97	294,256.32	76,066.22	[illegible]	22,890.29
Pontiac City Lines, Inc., 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	Dec. 31, 1943	12,780.11	20,029.19	5,273.40	4,746.06	1,484.89
		Dec. 31, 1944	12,780.11	20,029.19	5,273.40	5,009.73	2,202.13
La Fressel Inc., 801 West 49th Pl., Chicago 9, Ill	Meat processing	Dec. 31, 1943	6,473.54	73,152.62	15,740.92	13,758.91	4,925.81
		Dec. 31, 1944	7,317.92	14,896.54	14,896.54	12,740.09	5,997.82
		Dec. 31, 1945	9,256.01	12,958.15	12,958.15	12,310.53	5,474.54
The Products Liquidating Corp. (formerly: Soy Bean Products Co.), c/o W. R. Arrington, 135 South LaSalle St., Chicago, Ill.	Manufacturing—foods—processing of soy beans.	Apr. 30, 1943	4,931.75	161,408.50	5,755.75	5,180.17	2,370.04
		Apr. 30, 1944	8,590.91	157,749.34	2,696.59	2,694.88	649.89
Riverview Park Co., Roscoe Street and Western Ave., Chicago, Ill.	Amusement park	Dec. 31, 1941	90,591.91	39,828.26	8,880.36	7,992.32	2,477.62
		Dec. 31, 1942	90,591.91	39,512.28	8,880.36	7,992.33	3,552.13
		Dec. 31, 1943	90,591.91	39,512.28	8,880.36	7,992.32	3,552.13
Rothley, Inc., 307 West Van Buren St., Chicago, Ill.	Women's sportswear	Dec. 31, 1944	11,465.88	12,826.62	4,684.12	4,449.91	1,634.39
		Dec. 31, 1945	11,465.88	4,684.12	4,684.12	2,124.05	648.39
Sandwich R. V. Pump Co., 2945 West 19th St., Chicago 23, Ill.	Pump manufacturer	Dec. 31, 1940	5,677.16	35,716.59	417.84	[illegible]	None
		Dec. 31, 1941	6,797.32	35,501.43	202.68	81.08	[illegible]
		Dec. 31, 1942	6,797.32	35,501.43	202.68	182.42	54.73
Schack's, Inc., 319 West Van Buren St., Chicago, Ill.	Artificial flowers and displays	Dec. 31, 1944	2,897.56	69,461.12	1,872.44	1,759.82	566.15
Sloan Valve Co., 4300 West Luke St., Chicago, Ill.	Manufacture of flush valves	Dec. 31, 1941	228,012.15	152,126.04	69,484.15	69,824.80	21,645.69
		Dec. 31, 1942	227,969.01	152,169.18	69,527.29	62,574.56	27,810.92
		Dec. 31, 1943	227,969.01	152,169.18	69,527.29	62,574.56	27,810.92
Son and Prins Co., 55 East Washington St., Chicago 2, Ill.	Diamond merchants	Dec. 31, 1944	21,709.24	9,352.16	1,388.97	2,717.62	1,516.16
		Dec. 31, 1945	24,270.83	6,790.57	1,172.62	922.60	514.72
Joseph C. Spiess Co., 38 South Grove Ave., Elgin, Ill.	Department store	Dec. 31, 1942	49,898.42	31,891.70	3,460.06	3,114.05	1,384.02
		Dec. 31, 1943	50,161.22	31,891.70	3,460.06	3,114.05	1,384.03
Standard Process Corp., 734 West Lexington St., Chicago 7, Ill.	Rotogravure process	Dec. 31, 1943 [1]	58,618.41	None	None	1,119.66	497.64
		Dec. 31, 1944	45,569.56	13,048.85	13,048.85	12,396.41	5,219.55
		Dec. 31, 1945	45,569.56	13,048.85	13,048.85	1,714.54	721.91
Wm. J. Stange Co., 2536 West Monroe St., Chicago, Ill.	Manufacturing chemists	Dec. 31, 1941	75,668.54	120,124.99	8,796.61	3,958.49	1,257.13
		Dec. 31, 1942	77,770.41	118,023.12	6,694.74	6,025.26	2,681.90
		Dec. 31, 1943	77,770.41	118,023.12	6,694.74	6,025.27	2,677.90
		Dec. 31, 1944	77,770.41	6,969.99	6,694.74	6,360.00	2,677.89
Swanson Manufacturing Co., 2929 North Pulaski Rd., Chicago 41, Ill.	Manufacture leather novelties	Dec. 31, 1940	5,786.77	12,611.88	2,677.73	469.33	None
		Dec. 31, 1941	6,583.91	16,354.82	3,012.99	1,054.55	212.54
Tampa Transit Lines, Inc., 20 North Wacker Dr., Chicago 6, Ill.	Urban bus transportation	Dec. 31, 1942	15,853.15	24,150.15	8,509.50	11,067.87	4,563.64
		Dec. 31, 1943	18,549.62	23,559.11	12,265.77	24,870.35	12,887.33
		Dec. 31, 1944	19,306.46	11,508.93	11,508.93	10,933.48	6,699.74
Terre Haute City Lines, Inc., 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	Dec. 31, 1941	13,827.73	37,475.47	13,790.31	3,524.43	1,550.75
		Dec. 31, 1942	15,249.13	36,054.07	12,368.91	12,483.65	6,053.49
		Dec. 31, 1943	15,740.03	35,563.17	11,878.01	8,049.08	5,272.95
		Dec. 31, 1944	17,737.89	9,880.15	33,565.31	5,833.65	5,236.47
Von Lengerke & Antoine, 9 North Wabash Ave., Chicago, Ill.	Retail sports equipment and apparel.	Jan. 31, 1942	75,487.57	64,004.63	23,446.85	9,732.45	3,017.06
		Jan. 31, 1943	75,509.18	63,985.02	32,160.26	28,944.23	12,864.11
		Jan. 31, 1944	75,509.18	63,985.02	32,160.26	29,080.81	12,864.10
		Jan. 31, 1945	75,509.18	63,985.02	32,160.26	16,055.63	12,864.10
8TH DISTRICT OF ILLINOIS							
Abingdon Potteries, Inc. (formerly Abingdon Sanitary Manufacturing Co.), Abingdon, Ill.	Manufacture of vitreous ware and art ware.	Dec. 31, 1940	111,970.48	182,529.52	18,312.69	4,666.58	None
		Dec. 31, 1941	125,492.83	69,007.17	30,557.27	13,759.78	4,262.74
		Dec. 31, 1942	125,492.83	69,007.17	30,557.27	27,501.54	12,222.91
		Dec. 31, 1943	125,492.83	69,007.17	30,557.27	27,501.54	12,222.91
Keeley Bros. Contracting Co., 4211 State St., East St. Louis, Ill.	Builders and contractors	Dec. 31, 1943	12,660.12	10,267.74	10,267.74	18,844.51	10,105.97
Metropolis Bending Co., Metropolis, Ill	Wood bendings and folding furniture manufacturers.	Dec. 31, 1944	26,454.06	1,728.97	2,297.53	3,128.95	1,745.61
Monroe Chemical Co., 801 Oak St., Quincy, Ill	Manufacturing	Dec. 31, 1941	137,892.22	91,385.77	47,751.97	4,518.53	1,400.75
		Dec. 31, 1942	140,556.04	88,635.84	45,002.04	51,669.38	22,977.30
North Western Publishing Co., 17 West North St., Danville, Ill.	Newspaper publishing and radio broadcasting.	Dec. 31, 1943	92,064.32	4,549.70	4,549.70	4,094.73	1,819.87
		Dec. 31, 1944	92,064.32	4,549.70	4,549.70	4,322.21	1,819.87
INDIANA							
American Lead Corp., 1600 East 21st St., Indianapolis, Ind.	Smelting and refining of nonferrous metals.	Dec. 31, 1940	12,699.68	28,629.32	14,327.90	1,939.37	None
		Dec. 31, 1941	18,686.72	29,686.28	13,857.37	5,564.20	1,724.90
		Dec. 31, 1942	19,172.06	29,210.94	13,372.03	12,034.83	6,888.47
		Dec. 31, 1943	19,069.62	29,313.38	13,474.47	12,127.03	6,918.18
		Dec. 31, 1944	19,207.48	None	None	4,123.90	2,241.31
		Dec. 31, 1945	20,673.20	None	None	2,596.10	1,448.36
The Dispatch Publishing Co., Inc., 115 West Michigan St., Michigan City, Ind.	Newspaper and commercial printing.	June 30, 1941	21,210.28	21,248.40	4,065.79	1,219.74	None
Durham Manufacturing Co., Cleveland and Muncie Sts., Muncie, Ind.	Manufacturers of metal furniture.	Dec. 31, 1942	748.80	3,343.03	1,711.70	1,540.53	462.16
Hayes Drug Co., 2235 Columbus Ave., Anderson, Ind.	Retail drugs	Dec. 31, 1943	752.00	3,339.83	1,708.50	1,537.65	461.30
		Dec. 31, 1944	764.96	2,960.52	1,715.54	1,167.88	331.94
		Dec. 31, 1945	773.36	2,952.12	1,687.14	1,002.78	455.53
Haynes Milling Co., Inc., East Votaw St., Portland, Ind.	Milling-elevator-lumber-coal fence and feed.	Dec. 31, 1941	12,196.00	7,353.73	2,564.63	897.62	394.96
		Dec. 31, 1942	14,777.22	6,208.35	1,419.25	1,277.35	407.39
		Dec. 31, 1943	15,506.18	1,508.24	1,419.25	1,277.32	411.58
Hogan Transfer & Storage Corp., 863 Massachusetts Ave., Indianapolis, Ind.	Furniture storage and moving	Dec. 31, 1940	1,381.27	9,913.78	1,638.59	73.50	None
		Dec. 31, 1941	1,736.82	11,314.11	1,723.39	603.18	137.88
		Dec. 31, 1942	2,141.90	10,909.03	1,318.31	1,196.48	355.94
		Dec. 31, 1943	3,043.76	10,007.17	416.45	666.47	199.94
		Dec. 31, 1944	3,206.42	9,844.51	253.79	496.56	141.13
Hook Drugs Inc., 27 North California St., Indianapolis, Ind.	Retail drug stores	Dec. 31, 1940	157,626.77	89,944.28	46,986.41	4,634.68	None
		Dec. 31, 1941	187,070.35	112,120.59	65,881.73	32,368.01	10,041.83
		Dec. 31, 1942	197,837.82	113,181.85	55,114.26	49,[illegible].84	22,045.70
L. & J. Press Corp., Sterling Ave. and Ren St., Elkhart, Ind.	Manufacturing of punch presses	July 31, 1941	6,622.68	17,336.36	4,106.76	2,001.30	None
		July 31, 1942	7,986.21	19,473.35	[illegible]	3,251.00	1,347.80
		July 31, 1943	8,922.78	18,[illegible].46	4,524.38	5,773.82	1,752.15

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INDIANA—continued							
Meridian Pontiac, Inc., 923 North Meridian St., Indianapolis, Ind.	Retail automobile dealers	Dec. 31, 1940	$3,928.20	$30,723.00	$8,420.30	$2,356.50	None
		Dec. 31, 1941	5,148.94	35,298.51	9,074.62	3,976.86	$1,679.52
		Dec. 31, 1942	10,327.47	30,119.98	3,896.09	6,380.84	1,914.27
Packard Manufacturing Corp., 2900 Columbia Ave., Indianapolis, Ind.	Manufacturing record playing devices and goods for United States.	May 31, 1943	17,086.44	1,293,596.57	126,211.37	92,699.30	54,499.41
		May 31, 1944	19,564.89	1,301,109.31	123,735.11	64,791.28	53,571.99
Snow & Wheaton, Inc., 25 Northwest Riverside Dr., Evansville, Ind.	Ford Dealer	Dec. 31, 1942	20,256.16	3,597.27	2,543.84	2,289.45	1,348.21
		Dec. 31, 1943	20,256.16	3,597.27	2,543.84	2,289.46	1,348.23
Socite & Arnold, Inc., 315 Lincolnway, LaPorte, Ind.	Retail and wholesale auto sales and service.	Sept. 30, 1941	2,370.85	4,673.43	1,546.71	386.67	None
		Sept. 30, 1942	2,631.59	4,494.69	1,775.16	867.40	227.69
Sollitt Construction Co., Inc., 518 East Sample St., South Bend, Ind.	Contractors	Dec. 31, 1940	40,972.45	138,297.08	16,385.04	5,202.57	None
		Dec. 31, 1941	50,583.26	183,098.23	17,929.52	9,861.24	3,056.99
Spring Mill Inn Inc., 3933 Carrollton Ave., Indianapolis, Ind	Hotel	Dec. 31, 1940	5,240.85	8,929.55	4,840.93	1,044.08	None
		Dec. 31, 1941	5,961.76	8,208.64	5,474.25	1,915.09	498.81
		Dec. 31, 1942	5,961.76	8,208.64	5,474.25	4,926.82	1,478.04
		Dec. 31, 1943	5,961.76	8,208.64	5,474.25	4,926.83	1,478.04
		Dec. 31, 1944	5,961.76	8,208.64	5,474.25	5,200.54	1,506.78
Standard Liquors, Inc., 121 East 5th Ave., Gary, Ind	Wholesale liquors	Apr. 30, 1943	5,777.01	7,808.66	1,806.95	1,626.26	480.87
Twolegs, Inc., 634 Broadway, Gary, Ind	Retail wearing apparel	Oct. 31, 1945	5,487.06	7,380.65	7,380.65	7,011.62	5,325.21
Reub. Williams & Sons, Market and Indiana Sts., Warsaw, Ind.	Printers and publishers	Dec. 31, 1942[2]	5,040.34	14,624.91	5,094.87	4,967.46	1,499.24
Arthur Winer Inc., 743 Washington St., Gary, Ind	Manufacturer of clothing	Oct. 31, 1941	2,446.39	29,017.61	6,111.91	533.24	None
		Oct. 31, 1942	2,662.66	28,801.34	7,938.28	2,472.09	699.92
		Oct. 31, 1943	3,996.33	27,467.67	6,604.61	5,944.15	1,783.24
IOWA							
Armstrong Clothing Co., 2d Ave. and 2d St. SE., Cedar Rapids, Iowa.	Retail apparel and accessories	Dec. 31, 1940	41,075.03	39,674.97	8,402.50	1,498.71	None
		Dec. 31, 1941	50,779.32	29,970.68	8,772.41	3,285.54	1,098.92
		Dec. 31, 1942	50,779.32	29,970.68	8,772.41	7,895.17	3,452.67
		Dec. 31, 1943	50,779.32	89,640.02	8,772.41	7,895.17	3,508.87
		Dec. 31, 1944	50,779.32	89,640.02	8,772.41	4,000.86	3,508.96
Central City Produce Co., Central City, Iowa	Wholesale produce	Jan. 31, 1943	18,723.50	2,591.58	1,015.02	2,738.04	1,306.04
		Jan. 31, 1944	18,723.50	2,591.58	1,015.02	878.93	315.04
Chandler Co., 804 1st Ave. NW., Cedar Rapids, Iowa.	Wholesale heating and plumbing supplies.	Dec. 31, 1940	21,408.19	41,520.76	1,903.01	226.63	None
		Dec. 31, 1941	21,406.23	43,734.52	4,535.33	1,758.68	545.14
		Dec. 31, 1942	22,372.99	69,042.74	3,568.08	4,133.77	2,144.04
		Dec. 31, 1943	21,233.86	68,580.56	4,222.15	4,117.37	2,124.96
Dearborn Brass, Co., 805 B Ave. NW., Cedar Rapids, Iowa.	Manufacturers of plumbing supplies.	Nov. 31, 1941	29,536.54	32,213.46	5,867.22	1,466.81	None
		Nov. 31, 1943	37,858.62	20,757.51	6,392.75	8,231.82	4,586.96
Fisher Governor Co., 203 1st St., Marshalltown, Iowa.	Manufacturing control valves and regulators.	Dec. 31, 1940	194,179.94	190,980.54	9,866.70	3,922.68	None
		Dec. 31, 1941	236,865.21	463,873.60	49,802.90	27,391.60	8,441.64
		Dec. 31, 1942	236,845.26	463,893.55	49,822.85	44,840.57	19,929.15
		Dec. 31, 1943	236,845.26	463,893.55	49,822.85	44,840.56	19,930.14
Gray Iron Foundry Corp., 501 South 12th Ave., Marshalltown, Iowa.	Gray-Iron foundry	Dec. 31, 1941	19,120.74	44,825.27	3,364.99	1,346.00	417.26
Honeymead Products Co., 850 10th St. SW., Cedar Rapids, Iowa.	Feed, grain and oil extraction	Sept. 30, 1943	116,989.89	292,852.59	64,466.99	58,020.30	25,786.80
		Sept. 30, 1944	117,041.37	64,430.95	64,430.95	60,399.61	25,772.38
Northome Furniture Industries, Inc., Brunswick Industrial Block, Dubuque, Iowa.	Furniture manufacturers	Dec. 31, 1941	33,164.30	56,150.87	8,108.07	3,648.63	1,131.07
		Dec. 31, 1942	33,990.43	56,150.89	11,323.82	10,191.43	5,990.78
		Dec. 31, 1943	30,641.77	56,170.87	11,323.82	10,191.44	6,001.62
Red Jacket Manufacturing Co., P. O. Box 270, Davenport, Iowa.	Farm equipment manufacturer	Dec. 31, 1944	60,602.22	36,381.46	9,387.56	8,918.19	3,755.32
Reinbeck Canning Co., Reinbeck, Iowa	Canning and sale of sweet corn and marmalade.	Dec. 31, 1942	1,674.25	7,727.34	1,286.07	2,729.03	818.71
		Dec. 31, 1943	1,983.18	7,418.41	977.14	1,484.37	445.31
		Dec. 31, 1944	2,551.70	6,849.89	408.62	939.75	267.08
Schlegel Drug Stores, 1017 Mound St., Davenport, Iowa.	Retail drug stores	Sept. 30, 1944	14,055.01	3,867.05	3,867.05	4,750.18	2,[illegible]
		Sept. 30, 1945	11,708.13	6,223.93	6,223.93	5,912.73	2,[illegible]
Sorbeau Juvenile Mfg. Co., 821 Central Ave., Dubuque, Iowa.	Manufacturing and wholesaling infants and childrens wear.	Nov. 30, 1943	7,002.70	11,000.95	7,309.09	6,668.18	2,[illegible]
		Nov. 30, 1944	8,692.00	5,719.79	5,719.79	5,409.58	1,[illegible]
Tiller Foundries Inc., West 2d and Cook Sts., Sioux City, Iowa.	Gray iron foundry (Job Foundry).	Dec. 31, 1942[1]	2,645.25	None	None	2,380.73	744.22
		Dec. 31, 1943	1,794.68	1,481.15	850.57	765.52	2[illegible]
Williams & Hunting Co., 445 1st St. SW., Cedar Rapids, Iowa.	Sash and door manufacturer	Dec. 31, 1943	23,097.68	43,402.32	1,350.95	882.65	519.78
		Dec. 31, 1944	22,947.12	1,649.37	1,501.51	1,416.94	790.50
		Dec. 31, 1945	22,807.65	2,570.10	1,640.98	1,558.92	869.73
Younker Brothers, Inc., 7th and Walnut Sts., Des Moines, Iowa.	Retail department store	Dec. 31, 1941	429,559.48	94,492.51	21,599.36	10,799.56	3,[illegible]
		Dec. 31, 1942	442,340.98	81,567.00	8,673.85	7,806.47	3,[illegible]
		Jan. 1-31, 1943	442,878.54	80,879.96	7,986.81	599.01	266.23
KANSAS							
The J. S. Dillon & Sons Stores Co., 307 North Washington St., Hutchinson, Kans.	Wholesale and retail grocers	Dec. 31, 1942	95,933.92	19,968.18	11,039.64	9,885.28	4,393.45
		Dec. 31, 1943	103,551.79	12,350.31	11,040.09	9,936.21	5,216.09
		Dec. 31, 1944	88,841.03	27,061.07	11,040.24	10,488.22	4,416.10
The A. L. Duckwall Stores Co., Abilene, Kans	Retail variety stores	Dec. 31, 1940	61,979.52	66,645.41	6,749.05	1,212.72	None
		Dec. 31, 1941	75,465.12	53,159.81	9,437.69	4,246.95	1,[illegible]
		Dec. 31, 1942	75,380.54	53,244.39	9,437.67	8,493.91	3,775.07
The Kansas City Dressed Beef, Co., 77 South James St., Kansas City, Kans.	Packing house	Dec. 31, 1941	8,831.57	70,814.32	5,265.25	2,740.03	1,205.62
		Dec. 31, 1942	8,803.34	71,244.01	5,392.11	4,852.90	1,517.99
Salina Journal, Inc., 201 West Iron Ave., Salina, Kans	Newspaper publishing	Dec. 31, 1943	13,894.34	24,998.26	8,878.95	7,991.05	3,218.37
		Dec. 31, 1944	13,894.34	8,878.95	8,878.95	8,435.00	5,440.49
		Dec. 31, 1945	13,894.34	8,878.95	8,878.95	8,434.01	4,441.72
KENTUCKY							
Allen-Codell Co., Inc., Clark County Bank Bldg., Winchester, Ky.	Road oiling and surfacing	Dec. 31, 1940	2,714.22	97,403.49	6,565.29	682.88	None
Ashland Dry Goods Co., Inc., 1409-1413 Winchester Ave., Ashland, Ky.	Retail department store	Jan. 31, 1942	5,882.05	6,216.91	4,295.89	1,503.56	346.14
		Jan. 31, 1943	5,882.05	6,216.91	4,295.89	3,866.30	1,159.88
		Jan. 31, 1944	5,882.05	6,216.91	4,295.89	3,884.30	1,159.30
		Jan. 31, 1945	5,882.05	5,183.18	3,152.71	2,995.07	898.24
Blue Boar Cafeteria Co., Inc., 644 South 4th St., Louisville, Ky.	Restaurant	Apr. 30, 1944	34,656.88	2,901.13	2,901.13	2,658.97	1,537.59
		Apr. 30, 1945	34,656.88	2,901.13	2,901.13	2,756.07	1,[illegible]
Columbia Amusement Co., Arcade Bldg., Paducah, Ky.	Theatre operation	Dec. 31, 1944	520,080.47	4,413.08	4,413.08	4,192.43	1,722.26
		Dec. 31, 1945	52,080.47	4,413.08	4,413.08	4,192.43	1,722.26
Fairfield Distillery Inc., Bardstown, Ky	Distillers and dealers in whiskey, alcohol, etc.	Aug. 31, 1941	24,683.37	196,249.54	10,928.88	2,732.22	None
		Aug. 31, 1942	30,028.90	190,904.01	15,291.34	15,155.66	5,[illegible]
		Aug. 31, 1943	61,859.24	204,478.22	11,537.72	11,020.86	4,[illegible]

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KENTUCKY—continued							
Flat Creek Coal Co., Providence, Ky.	Coal mining	Dec. 31, 1942	$7,467.75	$6,607.64	$2,182.11	$1,963.89	$589.17
		Dec. 31, 1943	7,467.75	6,607.64	2,182.11	1,963.89	[illegible]
Keeneland Race Course, P. O. Box 320, Lexington, Ky.	Race track	Dec. 31, 1944	1,699.44	6,402.00	6,402.00	5,323.55	1,713.02
The Kenton Pharmacal Co., 423 Greenup St., Covington, Ky.	Manufacture and distribution of hair coloring and proprietary.	Dec. 31, 1943	12,814.74	2,576.18	None	1,161.71	374.33
Pine Hill Mining Co., Madisonville, Ky.	Coal mining	Dec. 31, 1942	80.00	53,106.89	2,392.72	2,128.[illegible]	638.43
		Dec. 31, 1943	294.37	52,892.52	2,178.35	1,960.51	588.16
		Dec. 31, 1944	2,044.48	51,142.41	428.24	[illegible]	115.63
Puritan Cordage Mills, 1205 Washington St., Louisville, Ky.	Cord and rope manufacturing	Dec. 31, 1944	32,098.95	8,964.15	8,964.15	8,515.94	4,616.70
		Dec. 31, 1945	32,098.95	8,964.15	8,964.15	[illegible]	4,616.70
Wave, Inc., 334 East Broadway, Louisville, Ky.	Radio broadcasting	Dec. 31, 1941	61,108.89	50,931.98	15,255.89	[illegible]	[illegible]
		Dec. 31, 1942	61,108.89	50,931.98	15,255.89	13,730.30	6,102.36
		Dec. 31, 1943	61,108.89	50,931.98	15,255.89	13,730.30	6,102.36
J. G. Wilde Co., Inc., 1528 Russell St., Covington, Ky.	Building materials, coal and coke.	Dec. 28, 1945	6,542.40	None	None	3,111.78	984.41
LOUISIANA							
Arkana Transit Corp., 622 Commercial National Bank Bldg., Shreveport, La.	Transportation of crude oil by pipe line.	Dec. 31, 1940	30,756.49	49,964.79	11,480.04	2,510.13	None
		Dec. 31, 1941	37,822.52	118,123.24	17,384.68	8,964.44	2,760.38
		Dec. 31, 1942	37,822.52	118,123.24	17,384.68	8,988.54	4,925.77
Bogalusa Lumber Co., Inc., Cumberland St., Bogalusa, La.	Manufacture lumber	Dec. 31, 1943	10,129.98	22,745.63	3,620.26	3,258.23	977.47
		Dec. 31, 1944	10,129.98	22,745.63	3,620.26	3,439.25	1,049.87
General Lumber Corp., (formerly Hodge-Hunt Lumber Manufacturing Corp.), P. O. Drawer 1660, San Antonio, Tex.	Saw mill	June 30, 1943	9,356.95	1,205.33	1,205.33	2,642.43	1,208.64
Good Pine Oil Co., Inc., Good Pine, La.	Leasing, oil, gas, and mineral rights.	Dec. 31, 1940	2,498.20	87,751.80	25,811.80	3,781.88	None
		Jan. 1-Dec. 29, 1941	4,273.29	85,976.71	32,111.71	18,107.91	5,613.46
Huval Baking Co., Inc., 320-328 St. John St., Lafayette, La.	Bakery	Mar. 31, 1943	6,905.45	6,415.93	1,980.60	2,376.56	712.97
		Mar. 31, 1944	7,246.05	6,075.33	1,640.00	1,496.40	442.81
Logansport Lumber Co., Inc., Logansport, La., (formerly Shreveport, La.).	Manufacture of lumber	Oct. 31, 1943	10,436.80	1,275.27	536.89	966.40	311.39
Southport Corp., Inc., 820 Carondelet Bldg., New Orleans, La.	Manufacturing and wholesaling cooperage.	Dec. 31, 1940	8,473.47	49,634.90	10,526.53	2,631.63	None
		Dec. 31, 1941	7,818.24	49,636.39	9,538.58	5,557.45	1,722.80
		Dec. 31, 1942	6,546.90	49,636.39	9,538.24	[illegible]	49.55
		Dec. 31, 1943	7,833.22	48,581.75	8,483.94	10,966.12	3,379.36
		Dec. 31, 1944	8,204.77	47,833.04	7,735.23	7,749.97	2,618.50
Stratton-Baldwin Sales Co., Inc., (formerly A. Baldwin Sales Co., Inc.), 700 Tchoupitoulas St., New Orleans, La.	Household appliances	May 30, 1942	11,852.57	5,952.02	5,952.02	1,580.56	393.90
Strauss & Haas, Inc. (formerly Oliver H. Van Horn Co. Inc.), 524 Camp St., New Orleans, La.	Wholesale and retail dealers in machine tools, shop supplies, etc.	Dec. 31, 1941	7,225.80	14,941.95	1,746.60	1,403.75	350.95
		Dec. 31, 1942	8,561.99	6,379.96	410.41	2,299.35	689.80
Wilbert Mineral Corp., Plaquemine, La.	Mineral corporation	Feb. 29, 1944	16,442.48	12,900.14	8,573.47	7,786.40	3,885.93
		Feb. 28, 1945	16,442.48	12,900.14	8,573.47	8,[illegible]	4,543.94
MARYLAND							
Alamo Theatre Corp., 1216 7th St. NW., Washington, D. C.	Operating motion picture theatres.	Dec. 31, 1940	13,028.86	3,490.92	3,884.78	160.81	None
		Dec. 31, 1941	15,248.57	3,880.63	3,685.88	1,290.06	538.35
		Dec. 31, 1942	15,248.57	3,880.63	3,685.88	3,317.29	1,068.91
		Dec. 31, 1943	15,248.57	3,880.63	3,685.88	3,317.29	1,068.91
		Dec. 31, 1944	15,248.57	3,880.63	3,685.88	2,108.56	1,176.40
		Dec. 31, 1945	15,248.57	3,880.63	3,685.88	3,507.29	[illegible]
Auth Bros. Inc., 1117 F St. SW., Washington, D. C.	Wholesale meats and provisions.	Apr. 30, 1943	1,626.17	12,[illegible]	3,802.14	5,068.61	1,520.58
		Apr. 30, 1944	1,738.90	12,607.23	3,689.41	3,381.46	966.15
Baltimore Broadcasting Corp., North Ave. at Harford Ave., Baltimore, Md.	Radio broadcasting	Dec. 31, 1941	6,684.96	22,[illegible]	2,815.04	1,207.75	531.42
		Dec. 31, 1942	7,956.44	21,258.91	1,543.56	1,406.86	422.06
		Dec. 31, 1943	8,748.80	20,466.55	751.20	676.08	202.82
The Baltimore Transfer Co., northwest corner Monument and Forrest Sts., Baltimore 2, Md.	Class I common carrier of freight by motor truck.	Dec. 31, 1943 [3]	62,679.25	24,766.73	24,766.73	16,188.87	7,195.05
The Bartgis Bros. Co., Ilchester, Md.	Manufacturers of paper board containers, etc.	Dec. 31, 1941	90,797.03	13,363.20	13,234.87	11,318.64	2,508.79
		Dec. 31, 1942	90,862.17	29,352.73	13,169.73	11,852.76	5,267.89
Becker Pretzel Bakeries, Inc., 2800 West Booth St., Baltimore, Md.	Manufacturers of pretzels and potato chips.	Dec. 31, 1943	24,499.71	2,121.70	2,121.70	1,[illegible]	1,126.29
Charles T. Brandt, Inc., Ridgely and Bush Sts., Baltimore, Md.	Sheet metal manufacturing	Dec. 31, 1940	22,785.09	126,162.30	22,799.71	2,363.04	None
		Dec. 31, 1941	30,024.54	118,922.84	27,[illegible]	18,265.71	5,662.37
The Comfy Manufacturing Co., Monroe and Eagle Sts., Baltimore, Md.	Manufacturer and distributor of seat covers.	Dec. 31, 1943	35,311.04	26,869.39	26,869.39	21,121.31	12,459.74
		Dec. 31, 1945	43,242.42	68,289.15	18,938.01	8,261.75	3,478.63
Conserco, Inc., 1600 South Capitol St., Washington, D. C.	Rental of concrete mixer trucks	June 30, 1941	11,214.00	46,055.63	3,697.21	924.30	None
		June 30, 1942	13,965.57	54,704.54	8,414.40	7,572.96	2,347.61
		June 30, 1943	14,116.74	54,553.37	8,414.40	15,145.92	8,891.79
The Cumberland Brewing Co. of Allegany County, Md., 711 North Centre St., Cumberland, Md.	Brewers of beer and ale and manufacturers of ice.	Dec. 31, 1943	133,036.22	56,963.78	4,050.72	3,645.65	1,620.29
		Dec. 31, 1944	133,036.22	56,963.78	4,050.72	3,848.18	1,620.29
		Dec. 31, 1945	133,036.22	56,963.78	4,050.72	3,848.19	1,620.29
William Deiches & Co., Inc., 26 South Hanover St., Baltimore, Md.	Wholesale cigars and tobacco	Dec. 31, 1943	4,022.06	28,[illegible]	7,933.52	6,741.28	2,142.06
		Dec. 31, 1944	4,027.26	28,603.95	6,920.54	[illegible]	1,887.50
		Dec. 31, 1945	5,633.43	26,997.78	5,314.37	5,[illegible]	1,454.07
Doubert Drug & Restaurant Co., Inc., 1114-1116 New York Ave. NW., Washington, D. C.	Restaurant	Dec. 31, 1943	3,040.84	4,202.91	4,202.91	388.13	[illegible]
		Dec. 31, 1944	3,031.83	4,211.92	4,211.92	4,[illegible]	1,137.23
		Dec. 31, 1945	3,589.57	3,654.18	3,654.18	3,471.47	[illegible]
Eastern Highways Corp., Post Office Box 2738, Baltimore, Md.	Paving contractors	Dec. 31, 1942	3,408.54	46,466.46	5,952.71	[illegible]	3,584.03
		Dec. 31, 1943	3,925.42	45,949.58	5,230.05	3,443.07	1,032.82
Edmar Realty Co., 702 H St. NW., Washington, D. C.	Real estate leasehold	Oct. 31, 1945	3,906.22	4,833.78	4,833.78	3,870.39	1,100.00
English-American Tailoring Co., Inc., 901 North Milton Ave., Baltimore, Md.	Manufacturers men's clothing	Dec. 31, 1940	50,655.81	99,878.47	86,474.13	3,741.90	None
		Dec. 31, 1941	59,472.74	91,061.54	103,898.66	46,974.79	14,562.18
		Dec. 31, 1942	59,472.74	91,061.54	103,898.66	133,428.14	59,301.40
		Dec. 31, 1943	59,472.40	103,898.66	103,898.66	[illegible]	[illegible]
		Dec. 31, 1944	59,472.40	103,898.66	103,898.66	131,061.69	55,158.60
		Dec. 31, 1945	59,472.40	103,898.66	103,898.66	47,[illegible]	19,918.52
The Evening Star Broadcasting Co., Trans-Lux Bldg., 14th and H Sts. NW., Washington, D. C.	Radio broadcasting	Dec. 31, 1944	23,687.24	46,131.11	46,131.11	[illegible]	21,615.56

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MARYLAND—continued							
Fairlawn Amusement Co., 2533 Pennsylvania Ave. SE., Washington, D. C.	Motion picture theatre operation.	Dec. 31, 1941	$19,903.55	$18,550.70	$5,707.28	$1,997.54	$[illegible]
		Dec. 31, 1942	20,490.63	24,287.02	6,159.63	5,543.66	3,264.61
		Dec. 31, 1943	20,490.63	17,965.62	6,159.63	5,543.67	3,264.61
		Dec. 31, 1944	20,490.63	6,159.63	6,159.63	5,851.65	3,264.61
Fidelity Storage Corp., 1420 U St. NW., Washington, D. C.	Storage and hauling of household goods.	Dec. 31, 1943	22,770.06	1,834.85	1,834.85	1,651.37	972.47
		Dec. 31, 1944	22,770.06	1,834.85	1,834.85	1,743.10	972.47
		Dec. 31, 1945	22,770.06	1,834.85	1,834.85	1,743.11	972.47
Gerotor May Corp. (formerly May Oil Burner Corp.), Maryland Ave. and Oliver St., Baltimore, Md.	Pump manufacturing and precision machinery.	Dec. 31, 1942	73,310.70	90,823.20	71,789.30	65,259.41	29,[illegible]
		Dec. 31, 1943	73,368.79	112,365.11	71,731.21	128,951.75	57,311.89
		Dec. 31, 1944	72,003.31	113,730.59	73,096.69	127,709.18	53,776.28
The Goldenberg Co., 7th and K Sts. NW., Washington, D. C.	Retail department store	Jan. 31, 1942	50,382.73	83,795.47	32,413.32	12,823.11	3,977.17
		Jan. 31, 1943	51,386.16	85,118.09	31,409.89	40,305.37	18,371.76
		Jan. 31, 1944	45,894.33	80,609.92	36,901.72	39,402.91	18,155.83
		Jan. 31, 1945	43,182.08	39,613.97	39,613.97	40,142.24	18,103.10
		Jan. 31, 1946	43,140.45	39,685.60	39,685.60	36,300.49	16,408.20
Greenway Inc., 1404 K St., NW. Washington, D. C.	Owner and operator of improved property.	Dec. 31, 1941	32,678.48	28,354.38	15,408.28	8,595.05	2,[illegible]
L. Greif & Bro., Inc., 401 Homeland Ave., Baltimore, Md.	Clothing manufacturing	Dec. 31, 1943	643,694.73	609,150.60	21,305.27	38,349.49	17,044.22
		Dec. 31, 1944	643,663.65	609,181.68	21,336.35	20,269.54	8,[illegible]
John I. Haas, Inc., Metropolitan Bank Bldg., Washington, D. C.	Hops and malt	Dec. 31, 1941	252,906.06	36,045.69	21,319.78	10,659.88	3,304.56
		Dec. 31, 1942	260,818.27	28,123.48	13,407.57	12,066.81	5,[illegible]
		Dec. 31, 1943	260,818.27	28,123.48	13,407.57	12,066.81	5,363.02
		Dec. 31, 1944	260,818.27	28,123.48	13,407.57	12,737.19	5,363.02
Homeland Tailors, Inc., 2500 East Ashland Ave., Baltimore, Md.	Manufacturers men's clothing	Dec. 31, 1940	8,776.49	34,972.93	33,835.78	724.93	None
		Dec. 31, 1941	9,955.34	33,794.08	40,514.62	11,557.99	4,[illegible]
		Dec. 31, 1942	9,955.34	33,794.08	40,514.62	67,642.77	32,136.81
		Dec. 31, 1943	9,955.34	40,514.62	40,514.62	36,463.16	18,250.04
		Dec. 31, 1944	9,955.34	40,514.62	40,514.62	38,488.89	18,[illegible]
		Dec. 31, 1945	9,955.34	40,541.62	40,541.62	34,911.57	17,393.81
Hot Shoppes, Inc., 1234 Upshur St. NW., Washington, D. C.	Restaurant	Dec. 31, 1940	66,735.31	79,577.69	27,999.99	3,893.07	None
		Dec. 31, 1941	79,164.21	67,148.79	41,279.50	18,183.85	5,637.00
		Dec. 31, 1942	79,164.21	67,148.79	41,279.50	37,151.55	16,511.80
Hot Shoppe Properties, Inc., 1234 Upshur St. NW., Washington, D. C.	Lessor of real property	Dec. 31, 1941	8,000.68	11,031.62	3,733.34	104.76	24.10
		Dec. 31, 1942	8,000.67	11,031.63	3,733.35	2,699.40	809.82
Hutzler Bros. Co., 210 North Howard St., Baltimore, Md.	Retail dry goods	Jan. 31, 1942 [2]	493,037.24	546,165.16	35,625.00	19,593.75	6,074.07
Johnson & Wimsatt, Inc., 9th St. and Maine Ave. SW., Washington, D. C.	Wholesale lumber	Dec. 31, 1941	94,693.74	29,349.69	10,686.70	6,361.45	1,972.05
		Dec. 31, 1942	98,811.89	30,221.54	11,568.55	12,219.32	5,430.81
		Dec. 31, 1943	93,195.30	30,838.13	12,185.14	11,522.00	5,120.90
The Kay Jewelry Co., 7 West Lexington St., Baltimore, Md.	Retail installment jewelry	June 30, 1944	18,397.41	6,127.40	1,995.18	1,845.28	1,[illegible]
		June 30, 1945	18,397.41	6,127.40	1,995.18	1,895.42	773.42
		June 30, 1946	18,397.41	6,127.40	1,995.18	955.50	[illegible]
The W. H. Killian Co., 700 South Eden St., Baltimore, Md.	Canners, fruits and vegetables	Dec. 31, 1942	6,749.10	17,537.12	5,410.89	5,574.22	1,672.27
		Dec. 31, 1943	7,588.65	16,697.58	4,571.35	5,117.49	1,[illegible]
		Dec. 31, 1944	8,491.93	15,794.40	3,668.17	4,832.22	1,[illegible]
		Dec. 31, 1945	9,773.41	14,512.82	2,386.59	3,651.53	1,[illegible]
Leiter Bros., Inc., 32-34 West Washington St., Hagerstown, Md.	Ladies ready-to-wear	Jan. 31, 1943	30,228.34	89,065.54	3,426.94	4,399.02	2,690.54
		Jan. 31, 1944	34,218.60	None	None	1,948.77	1,189.27
Lenox Theatres Corp., 213 North Calvert St., Baltimore, Md.	Motion pictures	Sept. 30, 1943	1,356.49	10,624.65	3,213.44	2,892.09	867.63
		Sept. 30, 1944	1,356.49	10,624.65	3,213.44	3,012.39	867.62
		Sept. 30, 1946	1,356.49	10,624.65	3,213.44	498.92	141.79
Lion Bros. Co., Inc., Hollins and Poppleton Sts., Baltimore, Md.	Manufacturers of embroideries	Dec. 31, 1941	29,477.03	19,928.96	11,804.67	3,407.85	1,056.44
		Dec. 31, 1942	29,477.03	15,301.19	11,027.97	9,475.09	5,844.83
		Dec. 31, 1943	29,477.03	15,357.01	11,027.97	9,925.17	5,844.84
		Dec. 31, 1944	29,477.03	15,281.03	11,027.97	10,476.57	5,755.16
		Dec. 31, 1945	29,477.03	15,362.68	11,027.97	10,476.57	5,755.28
Marbert Products, Inc., 19 East Lombard St., Baltimore, Md.	Manufacturers of beverage concentrates.	Dec. 31, 1942 [1]	3,825.01	None	None	2,876.01	862.79
		Dec. 31, 1943 [1]	3,825.01	None	None	1,272.38	381.72
The Maryland Paper Products Co., 1100 South Eutaw St., Baltimore, Md.	Manufacturer of paper matches and drinking straws.	Feb. 28, 1943	37,148.59	22,231.19	3,192.33	8,619.29	4,867.85
		Feb. 28, 1944	37,148.59	22,231.19	3,192.33	2,899.27	1,684.66
Middle Atlantic Distributors, Inc., 1125 2d St. NE., Washington, D. C.	Wholesale liquor	Jan. 31, 1943	7,028.56	13,532.31	13,532.31	6,311.85	1,893.56
		Jan. 31, 1945	13,864.34	6,696.53	6,696.53	8,253.44	3,[illegible]
Morris Properties, Inc., 1234 Upshur St. NW., Washington, D. C.	Lessor of business property	Dec. 31, 1940	992.00	16,842.31	3,739.21	370.26	None
		Dec. 31, 1941	591.44	20,102.69	4,948.68	878.00	[illegible]
		Dec. 31, 1942	1,044.32	19,649.81	4,495.80	1,850.11	[illegible]
National Engineering Products, Inc., Bank of Commerce & Savings Bldg., Washington, D. C.	Manufacturing and sales	Dec. 31, 1942	3,656.00	50,494.00	5,958.47	5,362.62	1,608.79
		Dec. 31, 1943	3,656.00	49,840.57	5,958.47	5,362.63	1,608.79
		Dec. 31, 1944	3,656.00	49,840.57	5,958.47	1,608.79	1,608.79
National Equipment & Supply Co., Inc., 1244 9th St. NW., Washington, D. C.	Retail machinery and mill supplies	June 30, 1944	3,728.17	1,639.33	1,639.33	1,300.03	381.19
		June 30, 1945	3,728.17	1,639.33	1,639.33	1,557.36	442.[illegible]
The Noxzema Chemical Co., 32d St. and Falls Cliff Rd., Baltimore, Md.	Distributors of skin cream	Dec. 31, 1945	211,196.50	12,266.62	12,266.62	11,653.29	4,906.66
Peoples Service Drug Stores, Inc., 77 P St. NE., Washington, D. C.	Chain drug stores	Dec. 31, 1941	242,578.47	114,133.19	20,622.43	10,311.21	3,[illegible]
		Dec. 31, 1942	242,898.73	121,100.10	20,302.17	18,271.95	8,[illegible]
		Dec. 31, 1943	242,898.73	121,100.10	20,302.17	18,271.96	8,[illegible]
		Dec. 31, 1944	246,115.89	117,882.94	17,085.01	16,240.76	6,834.00
		Dec. 31, 1945	246,115.89	117,882.94	17,085.01	18,240.76	6,834.00
Phelps Can Co., 415 Mercantile Trust Bldg., Baltimore, Md.	Manufacturer cans for evaporated and condensed milk industry.	Dec. 31, 1942	114,110.30	127,019.88	20,345.17	30,450.89	1[illegible]
		Dec. 31, 1944	111,003.44	23,452.03	23,452.03	44,558.86	18,761.62
		Dec. 31, 1945	111,003.44	23,452.03	23,452.03	40,677.64	17,127.42
Press Liquors, Inc., 527 14th St. NW., Washington, D. C.	Retail liquo store	Dec. 31, 1944	574.78	9,294.60	1,901.17	1,806.14	513.32
		Dec. 31, 1945	1,869.61	7,999.77	606.34	827.78	235.27
The Phillip J. Schenck Theatre Enterprises, Inc., 1110 West Baltimore St., Baltimore, Md.	Motion picture exhibitor	Dec. 31, 1944	8,846.15	2,884.66	2,884.66	2,750.43	919.91
Security Storage Co., 1140 15th St. NW., Washington, D. C.	Storage, packing, and moving	Dec. 31, 1941	105,061.03	46,725.52	3,800.00	1,520.00	471.20
		Dec. 31, 1942	105,061.03	46,725.52	3,800.00	3,420.00	1,[illegible]
		Dec. 31, 1943	104,454.29	25,188.36	4,406.74	3,966.07	1,762.69
		Dec. 31, 1944	104,454.29	25,188.36	4,406.74	4,186.41	1,[illegible]
		Dec. 31, 1945	104,454.29	25,188.36	4,406.74	4,186.40	1,762.69
Sheets Properties, Inc., 1234 Upshur St. NW., Washington, D. C.	Lessors of improved property	Dec. 31, 1940	4,076.08	5,110.89	5,156.75	1,100.47	None
		Dec. 31, 1941	4,757.58	5,842.11	6,463.73	2,019.01	464.37
		Dec. 31, 1942	4,954.82	5,644.87	6,266.49	5,194.29	1,558.28
H. G. Smithy Co., 811 15th St. NW., Washington, D. C.	Real estate agents, brokers, managers.	Dec. 31, 1941	23,658.52	16,970.87	4,540.65	1,816.26	563.04
		Dec. 31, 1942	26,384.74	14,244.65	1,814.43	1,632.99	963.66
		Dec. 31, 1943	26,384.74	14,244.65	1,814.43	1,632.99	829.67

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
MARYLAND—continued							
The Standard Metal Refining Co., 4200 Boston St., Baltimore, 24 Md.	Detinning scrap	Dec. 31, 1943	$5,565.13	$32,966.80	$1,377.68	$3,821.26	$1,146.38
		Dec. 31, 1944	3,798.87	34,733.06	3,143.94	4,176.90	1,187.12
		Dec. 31, 1945	3,503.07	35,028.86	3,439.74	3,504.28	995.95
Strand Tailoring Co., Inc., 2501 East Eager St., Baltimore, Md.	Manufacturers men's clothing	Dec. 31, 1941	4,338.49	16,550.92	12,021.89	4,445.50	1,063.26
		Dec. 31, 1942	4,338.49	16,550.92	12,021.87	11,898.22	3,620.63
		Dec. 31, 1943	4,338.49	12,021.89	12,021.89	10,849.80	3,273.12
		Dec. 31, 1944	4,338.49	12,021.89	12,021.89	11,420.79	3,699.60
		Dec. 31, 1945	4,338.49	12,021.89	12,021.89	1,878.65	534.22
Suburban Club Carbonated Beverage Co., Inc., 400 Key Highway, Baltimore, Md.	Bottler of soft drinks	Dec. 31, 1940	54,787.48	66,633.12	3,371.76	842.94	None
		Dec. 31, 1941	66,878.50	54,542.10	4,822.75	2,136.96	662.46
		Dec. 31, 1942	66,878.50	54,542.10	4,822.75	4,340.47	1,929.10
The Swope Jewelry Co., Inc., 1114 F St. NW., Washington, D. C.	Retail installment jewelry	June 30, 1944	6,935.47	4,921.73	4,921.73	4,551.83	1,377.77
The Times & Alleganian Co., 7 South Mechanic St., Cumberland, Md.	Newspaper publisher	Dec. 31, 1944	52,739.10	4,507.07	4,507.07	4,281.72	1,802.27
		Dec. 31, 1945	52,739.10	4,507.07	4,507.07	682.67	287.43
A. & N. Trading Co., Inc., 8th and D Sts. NW., Washington, D. C.	Clothing and sporting goods	Jan. 31, 1943	45,721.96	105,110.14	11,839.49	29,113.09	12,939.14
Victor Products Corp., 901 Pope Ave., Hagerstown, Md.	Manufacturer of refrigeration products and reclaim rubber.	Dec. 31, 1941	131,195.11	658,629.60	44,369.73	22,302.58	6,975.76
		Dec. 31, 1942	131,195.11	658,629.60	44,369.73	39,932.76	17,747.89
		Dec. 31, 1943	131,195.11	658,629.60	44,369.73	39,932.75	17,747.88
Western Chain Store Terminals, Inc., c/o Mr. George D. List, Garrett Bldg., Baltimore, Md.	Holding title to real estate	Dec. 31, 1941	36,938.88	2,860.22	8,899.63	4,182.59	1,840.34
		Dec. 31, 1942	36,272.90	3,526.20	8,233.65	9,974.07	5,143.30
		Dec. 31, 1943	35,184.05	4,615.05	7,144.80	9,953.16	4,943.22
		Dec. 31, 1944	33,991.44	5,807.66	5,952.19	8,953.68	4,995.22
		Dec. 31, 1945	32,720.87	7,078.23	4,681.62	8,342.95	4,766.07
Western Wine Corp., 1101 Brunswick St., Baltimore, 23, Md.	Wine bottling and distributing	Apr. 30, 1943 [1]	4,328.54	None	None	407.83	122.35
Willard Stores, Inc., 1234 Upshur St. NW., Washington, D. C.	Restaurant	Dec. 31, 1940	41,395.07	71,262.93	18,470.40	4,223.80	None
		Dec. 31, 1941	52,057.02	60,600.98	30,458.23	12,097.83	3,750.33
		Dec. 31, 1942	52,057.02	60,600.98	30,458.23	27,412.41	12,183.30
The Wolfe & Mann Manufacturing Co., 28th and Sisson St., Baltimore, Md.	Electrical manufacturing	Dec. 31, 1942	6,898.01	43,301.77	22,294.54	19,779.68	8,679.90
MASSACHUSETTS							
Ayres William C. Jones, Inc., 222 Summer St., Boston, Mass.	Cotton waste and commissions	Dec. 31, 1941	11,561.41	4,389.09	1,019.06	356.68	82.03
		Dec. 31, 1942	11,561.41	4,389.09	1,019.06	917.15	275.14
		Dec. 31, 1943	11,561.41	4,389.09	1,019.06	917.15	275.14
		Dec. 31, 1944	11,561.41	4,389.09	1,019.06	968.11	295.53
		Dec. 31, 1945	11,561.41	4,389.41	1,019.06	968.10	295.53
Byfield Gelting Co., 217 Jackson St., Lowell, Mass.	Manufacturers of hair and wool sheet felt and wheels.	Dec. 31, 1943	5,662.96	16,789.52	16,789.52	15,353.56	5,343.72
		Dec. 31, 1944	6,773.15	15,679.33	15,679.33	13,942.16	5,666.26
L. H. Hamel Leather Co., 117 Essex St., Haverhill, Mass.	Leather—tanned, curried	June 30, 1941	104,995.75	148,153.35	62,965.39	16,512.25	None
		June 30, 1942	120,587.73	149,371.17	103,240.34	60,461.88	18,743.18
		June 30, 1943	140,723.72	129,235.18	86,717.35	13,546.67	6,020.75
R. C. Harvey Co., 144 Moody St., Waltham, Mass.	Wool processing and white sale dealer.	Aug. 31, 1941 [1]	30,211.95	22,180.48	2,515.55	754.66	None
Hollingsworth & Whitney Co., 60 Batterymarch St., Boston, Mass.	Pulp and paper manufacturing	Dec. 31, 1941	1,151,950.96	638,292.94	151,720.41	126,752.82	39,293.38
		Dec. 31, 1942	1,112,542.87	672,309.54	191,153.71	205,302.96	91,245.76
Plywood Corp., 250 Stuart St., Boston, Mass.	Manufacturers of plywood products.	Mar. 31, 1941	31,286.32	31,190.53	12,301.82	4,305.63	None
		Mar. 31, 1942	38,912.06	39,953.89	15,937.85	6,540.64	2,142.29
		Mar. 31, 1943	38,912.06	39,953.89	15,937.85	14,344.07	6,375.15
		Mar. 31, 1944	38,912.06	39,953.89	15,937.85	13,361.19	5,877.83
E. A. Thomas Co., 77 Main St., Taunton, Mass.	Retail dry goods	Jan. 31, 1944	3,626.14	10,823.36	874.96	791.05	236.22
Van Norman Machine Tool Co., 3640 Main St., Springfield, Mass.	Manufacture of machine tools and automotive equipment.	Dec. 31, 1941	422,786.74	666,578.31	125,720.43	76,614.06	23,139.81
MICHIGAN							
Air Control Products, Inc., Coopersville, Mich.	Manufacture air control products and aircraft and gun parts.	Dec. 31, 1940	4,360.82	153,777.62	16,366.29	4,211.96	None
		Jan. 1 to Nov. 30, 1941.	6,312.26	151,826.38	17,894.08	6,375.83	2,805.37
		Nov. 30, 1942	9,767.00	148,371.44	14,926.33	10,137.30	3,757.65
		Nov. 30, 1943	10,907.83	147,230.61	13,802.17	12,154.25	5,421.25
		Nov. 30, 1944	11,860.01	146,278.42	12,849.99	11,072.77	6,240.79
		Nov. 30, 1945	12,391.48	145,746.96	12,318.52	12,104.95	6,025.59
American Auto Felt Corp., 617 Crosby St. NW., Grand Rapids, Mich.	Textile manufacturers	Dec. 31, 1942 [1]	44,333.53	None	None	11,722.10	5,941.82
		Dec. 31, 1943	24,204.33	56,910.58	13,193.34	11,874.00	[illegible]
American Textiles, Inc., 503 Phoenix Bldg., Bay City, Mich	Retail garments	Dec. 31, 1941	2,535.90	6,976.53	2,214.10	776.13	[illegible]
		Dec. 31, 1942	3,122.23	6,390.20	1,627.77	1,452.51	441.09
		Dec. 31, 1943	3,308.30	6,204.13	1,441.70	1,297.52	[illegible]
		Dec. 31, 1944	3,912.94	837.06	837.06	795.21	225.91
Auto Glass Manufacturing Co., 4404 Bellevue Ave., Detroit, Mich.	Manufacturers of safety glass	Dec. 31, 1943	4,896.67	4,335.92	4,335.92	[illegible]	[illegible]
		Dec. 31, 1944	5,124.01	4,108.58	4,108.58	4,073.10	1,157.62
		Dec. 31, 1945	6,321.39	2,911.20	2,911.20	2,765.64	786.02
B. & J. Theatres Inc., 1492 National Bank Bldg., Detroit, Mich.	Operating motion picture theatres.	Dec. 31, 1941 [1]	27,643.09	None	None	480.83	211.57
		Dec. 31, 1943	22,627.49	5,015.60	5,015.60	3,244.10	1,910.42
B/W Controller Corp., 2200 East Maple Rd., Birmingham, Mich.	Manufacturing	Sept. 30, 1942	3,584.67	19,215.33	2,685.33	[illegible]	354.31
		Sept. 30, 1943	4,395.79	18,404.21	1,884.21	1,695.79	[illegible]
		Sept. 30, 1944	5,100.42	17,699.58	1,169.58	234.59	79.38
Bay Refining Corp., 1201 Second National Bank Bldg., Saginaw, Mich.	Crude oil refining	Sept. 30, 1946	101,377.73	8,815.37	8,855.37	2,120.45	[illegible]
Big Bear Markets of Michigan, Inc. (formerly Giant Bear Markets, Inc.), 5300 St. Jean St., Detroit, Mich.	Operating 6 super markets together with sub tenants.	Dec. 31, 1941	9,246.48	17,461.48	5,296.04	1,853.61	815.60
		Dec. 31, 1943 [1]	9,246.48	5,296.04	5,296.04	[illegible]	3,891.13
			9,246.48	17,461.48	5,296.04	4,766.43	1,429.93
Bower Roller Bearing Co., 3040 Hart Ave., Detroit, Mich.	Manufacturing roller bearings	Dec. 31, 1940	935,751.24	4,529.66	4,529.66	[illegible]	None
		Dec. 31, 1941	1,145,563.49	5,510.00	5,510.00	3,306.00	[illegible]
Brechu & Hass Corp., 1576 Division Ave., South, Grand Rapids, Mich.	Manufacture of metal stampings and parts for guns, tanks, aircraft etc.	Dec. 31, 1943	13,599.38	12,530.28	1,763.77	3,174.79	1,869.60
		Dec. 31, 1944	13,599.38	1,763.77	1,763.77	15,056.74	8,086.24
Buckingham Products Co., 8900 Hubbell St., Detroit, Mich.	Manufacture buffing compounds	Dec. 31, 1944	8,516.88	2,238.04	2,238.04	2,126.14	649.36
		Dec. 31, 1945	8,516.88	2,238.04	2,238.04	2,126.14	619.36
W. S. Butterfield Theatres, Inc., 1492 National Bank Bldg., Detroit, Mich.	Operating motion-picture theatres.	Dec. 31, 1940	424,986.68	26,888.22	12,865.90	4,503.06	None
		Dec. 31, 1941	526,215.57	26,346.51	16,571.12	[illegible]	[illegible]
		Dec. 31, 1942	530,164.32	21,847.27	12,622.37	[illegible]	5,048.95
Clement Industrial Electric Co., 223 Erie St. NW., Grand Rapids, Mich.	Electrical contracting	Dec. 31, 1942 [1]	9,263.79	None	None	[illegible]	303.08

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MICHIGAN—continued							
Con Co., 776 Bloomfield Blvd., Jackson, Mich. (formerly Concord Manufacturing Co., 124 North Main St., Concord, Mich.).	Manufacturer of aviation brake components.	Sept. 30, 1944	$22,039.62	$8,354.94	$8,354.94	$23,496.55	$10,025.93
		Sept. 30, 1945	22,039.81	8,354.75	8,354.75	7,937.01	4,128.01
Davies-Wheeler, Inc., Imperial Bldg., Allegan, Mich.	Manufacturer of upholstered chairs for living-room purposes.	Dec. 31, 1941	1,145.29	3,512.46	1,278.49	565.93	139.16
		Dec. 31, 1942	1,075.28	3,582.47	1,348.50	1,460.00	438.01
		Dec. 31, 1943	1,295.81	3,361.94	1,127.97	1,297.31	389.19
Detroit Stamping Co., 350 Midland Ave., Detroit Mich.	Manufacturer—metal stampings.	Dec. 31, 1940	30,619.47	132,955.45	14,723.10	4,416.93	None
		Dec. 31, 1941	39,253.47	154,030.27	20,290.18	10,145.04	3,144.96
		Dec. 31, 1942	48,100.42	156,875.56	11,973.57	10,381.51	4,789.42
		Dec. 31, 1943	48,100.42	156,875.56	11,973.57	10,776.21	4,789.44
		Dec. 31, 1944	48,100.42	156,875.56	11,973.57	11,374.90	4,789.44
		Dec. 31, 1945	47,437.41	156,875.56	11,973.57	11,374.90	4,789.47
Dunn Sulphite Paper Co., Riverview Ave., Port Huron, Mich.	Paper manufacturers	Dec. 31, 1940	99,945.00	25,763.46	None	482.53	None
		Dec. 31, 1941	101,699.53	24,008.93	16,012.41	10,209.18	3,164.84
		Dec. 31, 1942	103,662.63	22,045.83	14,049.31	16,745.72	7,442.55
		Dec. 31, 1943	102,705.82	23,002.64	15,006.12	16,503.29	7,334.40
Bill Elder General Tire Co., c/o William A. Elder, transferee, 210 Fulton St. East, Grand Rapids, Mich.	Retail tire sales and recapping	Jan. 1-June 30, 1943	1,184.44	1,021.33	1,021.33	603.66	167.68
Empire Home Builders Inc., 14200 Cloverdale Ave., Detroit 4, Mich.	Builders of houses	Dec. 31, 1941	2,925.21	7,182.81	725.04	398.03	91.55
		Dec. 31, 1942	3,367.18	6,740.84	283.07	294.05	88.21
Flint Broadcasting Co., 1626 Mott Foundation Bldg., Flint 3, Mich.	Radio station WFDF	Dec. 31, 1945	6,486.46	30,002.09	4,013.89	1,544.27	1,094.77
The Frost Ry. Supply Co., 2353 Penobscot Bldg., Detroit, Mich.	Railway supplies	Dec. 31, 1943	20,343.85	12,501.53	12,501.53	22,502.74	12,117.77
		Dec. 31, 1944	20,343.85	12,501.53	12,501.53	10,688.80	6,625.81
General Products Corp., 103 North Horton St., Jackson, Mich.	Manufacturing of auto parts and war material.	Jan. 1 to Sept. 30, 1940	68,195.94	227,771.00	53,241.11	13,345.17	None
		Sept. 30, 1941	68,195.94	227,771.00	53,241.11	21,296.44	None
		Sept. 30, 1942	80,859.74	231,813.20	63,170.26	37,951.08	13,642.37
Hamlin's Inc., 89 Kercheral Ave., Grosse Pointe, Mich.	Retail grocery	Oct. 31, 1943	2,551.67	21,198.43	5,213.90	4,692.51	1,407.75
		Oct. 31, 1944	2,551.67	21,198.43	5,213.90	4,909.73	1,405.74
Hammer Tool & Die Co., Inc., 17230 Mount Elliott Ave., Detroit 12, Mich.	Manufacturing tools, dies and fixtures.	Dec. 31, 1941	5,450.34	17,245.16	2,542.85	1,352.94	595.28
The Home Furnishing Co., 201 North Burdick St., Kalamazoo, Mich.	Retail furniture and housefurnishings.	Jan. 31, 1944	16,932.20	22,820.84	1,070.30	967.82	567.26
		Jan. 31, 1945	16,932.20	22,820.84	1,070.30	1,016.79	510.29
Homer Chevrolet Co., Inc., 9767 Grand River Ave., Detroit, Mich.	Automobile sales and service	Dec. 31, 1940	7,685.31	21,073.46	3,294.71	897.88	None
		Dec. 31, 1941	7,892.60	26,252.10	5,971.36	2,879.63	832.69
		Dec. 31, 1942	9,738.88	24,405.82	4,125.08	2,447.83	734.35
		Dec. 31, 1943	7,774.30	26,370.40	6,089.66	3,398.57	1,019.56
		Dec. 31, 1944	6,878.83	27,265.87	6,730.95	1,536.66	436.73
		Dec. 31, 1945	6,704.01	27,440.69	6,905.77	2,831.85	804.87
Jacobson Stores, Inc., 113 West Michigan Ave., Jackson, Mich.	Retail trade—ladies ready to-wear number.	July 31, 1942	13,913.82	43,770.77	11,346.88	3,036.19	1,407.45
		July 31, 1943	16,438.21	41,246.38	8,792.49	16,759.85	8,586.82
		July 31, 1944	18,738.42	38,946.17	6,492.28	8,068.59	4,256.19
Kasle Steel Corp., 6782 Goldsmith Ave., Detroit 11, Mich.	Steel merchants	Dec. 31, 1943	16,874.75	31,818.45	4,238.35	3,814.51	1,496.26
		Dec. 31, 1944	16,874.75	31,818.45	4,238.35	4,026.43	2,246.52
La Salle Electric & Mill Supply Co., 6911 East Lafayette St., Detroit, Mich.	Wholesale electrical and mill supplies.	Oct. 31, 1941	2,470.68	9,650.10	723.22	256.85	None
		Oct. 31, 1942	2,762.29	11,028.86	823.96	537.85	110.08
Lonergan Manufacturing Co., Clark St., Albion, Mich.	Manufacture of space heaters and ice cooler boxes.	Nov. 30, 1941	41,768.64	67,316.30	8,281.63	2,898.57	None
Marble-Card Electric Co., Superior Ave., Gladstone, Mich.	Manufacture electrical machinery.	Dec. 31, 1940	8,902.83	52,312.99	1,967.94	476.99	None
		Dec. 31, 1941	8,957.48	63,505.62	2,783.77	1,113.51	345.24
		Dec. 31, 1942	9,071.59	63,391.51	2,669.66	2,705.96	811.79
Merchants Wholesale Bakery, 855-865 Washington St., Marquette, Mich.	Manufacturing—bakery goods	Dec. 31, 1943	5,724.27	2,875.54	2,875.54	2,587.99	776.39
Michigan Broach Co., 4815 Cabot Ave., Detroit 10, Mich.	Manufacturer of broaches	Sept. 30, 1941	10,674.39	6,853.73	2,965.28	880.58	None
		Sept. 30, 1942	12,530.80	10,305.17	5,566.95	3,049.35	1,012.61
		Oct. 1 to Dec. 22, 1942	12,745.05	10,305.17	5,566.95	1,139.32	355.89
Michigan Mills Paper Co., 412 Fidelity Bldg., Benton Harbor, Mich.	Paper dealers	Dec. 31, 1941 [1]	7,833.26	None	None	140.34	32.28
Milner Hotels, Inc., California, 3500 Book Tower Bldg., Detroit, Mich.	Hotel operation	Dec. 31, 1941	2,514.80	7,248.73	2,031.75	711.11	193.55
		Dec. 31, 1942	2,514.80	7,248.73	2,031.75	1,828.58	548.57
Milner Hotels, Inc., Connecticut, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1941	9,526.34	11,946.00	4,041.71	1,507.98	663.51
		Dec. 31, 1942	9,526.34	11,946.00	4,041.71	3,637.54	1,091.27
		Dec. 31, 1943	9,526.34	11,946.00	4,041.71	3,637.54	1,091.27
Milner Hotels, Inc., Mississippi, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1941	835.25	4,648.08	2,001.86	700.65	189.18
		Dec. 31, 1942	1,321.92	4,161.41	1,515.19	1,470.27	441.08
		Dec. 31, 1943	2,151.99	3,337.28	691.06	733.65	220.40
Milner Hotels, Inc., Missouri, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1941	11,301.35	6,737.85	3,396.09	1,358.43	529.44
		Dec. 31, 1942	11,301.35	6,737.85	3,396.09	3,056.48	946.95
Milner Hotels, Inc., Ohio, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1941	33,034.24	17,895.16	6,960.37	3,132.16	970.97
		Dec. 31, 1942	33,034.24	17,895.16	6,960.37	6,264.34	3,689.00
		Dec. 31, 1943	33,034.90	17,895.16	6,960.37	6,264.33	3,688.99
Milner Hotels, Inc., Oregon, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1942	1,013.90	3,819.56	1,361.10	1,224.99	367.50
		Dec. 31, 1943	1,020.30	3,819.56	1,361.10	1,099.68	329.91
Milner Hotels, Inc., Utah, 3500 Book Tower Bldg., Detroit, Mich.	do	Dec. 31, 1941	3,517.03	5,889.56	3,631.97	1,271.18	292.37
		Dec. 31, 1942	3,517.03	5,889.56	3,631.97	3,268.77	980.63
		Dec. 31, 1943	3,523.43	5,889.56	3,631.97	3,268.77	980.64
Multi Color Co., 629 Woodward Ave., Detroit, Mich.	Blue prints—photostats, etc.	Dec. 31, 1940	1,797.60	13,931.23	3,260.67	815.16	None
		Dec. 31, 1942	4,379.56	1,320.44	1,320.44	2,376.79	713.04
		Dec. 31, 1943	5,115.41	584.59	584.59	4,982.50	1,494.75
Niles Cabinet Co., Inc., 1 East Main St., Niles, Mich.	Manufacturing radio cabinets	Dec. 31, 1940	1,267.47	7,729.16	3,066.12	136.86	None
		Dec. 31, 1941	1,715.41	7,287.71	3,355.51	2,124.76	488.70
		Dec. 31, 1943	2,669.15	6,333.97	2,401.77	3,021.75	906.52
Oklahoma Hotels, Inc., Oklahoma, 3500 Book Tower Bldg., Detroit, Mich.	Hotel operation	Dec. 31, 1944	3,066.02	5,937.10	2,004.40	2,162.87	644.71
		Dec. 31, 1942	2,430.81	12,436.70	1,951.00	2,367.67	710.31
		Dec. 31, 1943	2,429.21	12,438.30	1,952.60	1,757.34	527.20
Olofsson Tool & Die Co., 738 Porter St., Lansing, Mich.	Manufacturer of tools and dies	Mar. 31, 1941	1,707.31	59,244.97	5,746.36	1,436.59	None
		Mar. 31, 1942	4,678.00	70,912.90	4,082.86	2,511.33	778.51
Park Chemical Co., 8074 Military Ave., Detroit, Mich.	Manufacturers of case hardening compounds.	Dec. 31, 1940	39,929.44	10,206.34	3,515.93	878.98	None
		Dec. 31, 1941	47,388.83	39,359.25	5,013.37	2,256.02	679.36
Porter-Hadley Co., 255 Cottage Grove SE., Grand Rapids, Mich.	Wholesale lumber and mill work	Dec. 31, 1944	7,450.68	5,483.76	5,483.76	6,914.59	2,023.88
		Jan. 1 to Mar. 31, 1945.	7,745.39	5,189.05	5,189.05	959.98	252.83

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MICHIGAN—continued							
Production Products Co., 518 North Mechanic St., Jackson, Mich.	Manufacturing and heat treating.	Nov. 30, 1943	$2,074.16	$756.24	$1,004.93	$904.44	$271.32
		Nov. 30, 1944	1,878.62	937.54	1,200.47	4,839.09	1,381.48
Protection Products Manufacturing Co., 2305 Superior Ave., Kalamazoo 99, Mich	Manufacture of water repellent solutions	Dec. 31, 1943	30,825.49	18,714.55	18,714.55	16,843.09	9,314.49
		Dec. 31, 1944	30,825.49	18,714.55	18,714.55	17,778.83	8,677.53
		Dec. 31, 1945	30,825.49	18,714.55	18,714.55	17,778.82	7,485.82
Ryerson & Haynes, Inc., 2301 East Ganson St., Jackson, Mich.	Manufacturers of automobile parts.	Sept. 30, 1942	44,113.54	93,473.52	8,552.80	8,355.41	3,043.59
Sanitary Knitting Co., Leonard Bldg., 21-31 Ottawa Ave., Grand Rapids, Mich.	Manufacture of knitwear	Dec. 31, 1944	13,869.61	3,434.00	1,246.79	1,596.17	705.59
		Dec. 31, 1945	13,869.61	3,434.00	1,246.79	1,184.45	537.87
Shedd-Bartush Foods, Inc., (formerly Shedd Products Co.), 14401 Dexter Blvd., Detroit, Mich.	Manufacturing oleomargarine and other food products.	June 30, 1943	47,765.73	19,123.47	18,734.27	16,800.83	7,493.71
		June 30, 1944	47,765.73	18,734.27	18,734.27	17,326.05	7,493.77
Stamping Service, Inc., 5505 Davison Ave., Detroit, Mich.	Automobile stampings	Dec. 31, 1943	5,253.29	9,789.41	294.26	264.86	79.46
Sugar Beet Products Co., 302 Waller St., Saginaw, Mich.	Manufacturers of chemical preparations.	Dec. 31, 1942	30,655.09	9,874.15	9,874.15	8,886.74	5,233.29
		Dec. 31, 1943	30,655.09	61,435.33	9,874.34	8,886.90	5,233.30
Teer, Wickwire & Co., 1801 Wildwood Ave., Jackson Mich	Manufacturer of automobile parts	Sept. 30, 1943	42,905.10	27,061.44	27,061.44	39,656.84	17,889.37
		Sept. 30, 1944	42,905.10	27,061.44	27,061.44	25,368.26	10,887.81
		Sept. 30, 1945	42,905.10	27,061.44	27,061.44	25,708.36	10,824.58
The Times-Herald Co., 411 6th St., Port Huron, Mich.	Daily newspaper	Dec. 31, 1940	62,366.28	17,990.74	1,678.42	301.32	None
		Dec. 31, 1941	73,432.91	21,674.02	1,974.00	789.84	244.85
		Dec. 31, 1942	73,432.91	21,674.02	1,974.00	1,777.14	789.84
		Dec. 31, 1943	73,432.91	21,674.02	1,974.00	1,777.14	789.83
		Dec. 31, 1944	73,432.91	21,674.02	1,974.00	1,688.29	789.83
Union Rotary Corp., 1103 North Mission, Mount Pleasant, Mich.	Drilling oil and gas wells	Feb. 29, 1944	7,231.35	15,160.15	2,218.65	4,808.59	1,589.70
The Wilcox Gay Corp., Charlotte, Mich.	Radio manufacturing and electrical equipment.	Dec. 31, 1940	49,205.62	127,568.14	54,329.66	7,641.67	None
		Dec. 31, 1941	61,217.28	135,185.27	93,432.72	44,747.56	13,871.79
		Dec. 31, 1942	61,217.28	483,504.18	101,982.72	101,967.73	45,318.94
MINNESOTA							
Bridgeman Creameries, Inc., 2528 Hennepin Ave., Minneapolis, Minn.	Wholesale and retail dairy products, beer.	Feb. 28, 1943	53,118.80	29,582.74	29,582.74	27,690.18	12,306.75
		Feb. 28, 1944	52,985.47	29,716.07	29,716.07	27,011.47	11,947.19
		Feb. 28, 1945	53,413.47	29,690.52	29,690.52	22,472.03	11,864.21
		Feb. 28, 1946	53,565.47	29,716.07	29,716.07	15,909.08	9,965.07
Fist Brokerage Co., 411 Washington Ave. N., Minneapolis, Minn.	Brokerage	Dec. 31, 1941 [2]	6,185.04	2,259.19	1,076.96	376.94	86.70
		Dec. 31, 1942 [2]	6,527.46	2,776.03	736.35	662.71	198.81
Grant Storage Battery Co., 226 2d St. N., Minneapolis, Minn.	Manufacturing electric storage batteries, etc.	Dec. 31, 1943	16,466.47	5,373.81	5,373.81	4,826.53	2,150.00
Minneapolis Downtown Chevrolet Co., 1666 Hennepin Ave., Minneapolis 3, Minn.	Auto sales and service	Dec. 31, 1944	18,997.11	1,975.06	1,975.06	1,876.31	1,046.79
		Dec. 31, 1945	18,997.11	1,975.06	1,975.06	1,876.31	1,046.79
Northern Oats Co., Room 1651, Northwestern Bank Bldg., Minneapolis, Minn.	Manufacturing oat products	Dec. 31, 1941 [2]	39,218.00	10,316.61	8,838.23	3,535.29	1,095.94
		Dec. 31, 1942 [2]	42,292.34	7,242.27	5,763.89	4,183.92	2,211.51
Red Owl Stores, Inc., 900 North 4th St., Minneapolis, Minn.	Retail food stores and wholesale foods.	Feb. 28, 1942	219,129.42	172,154.21	42,378.89	37,813.91	11,722.31
		Feb. 28, 1943	231,616.49	159,667.14	29,891.82	26,902.64	11,956.73
		Feb. 29, 1944	244,617.46	159,667.14	29,891.82	27,147.65	11,956.73
		Feb. 28, 1945	240,437.63	159,667.14	29,891.82	28,397.23	11,956.73
Searle Grain Co., 1254 Chamber of Commerce Bldg., Minneapolis, Minn.	Terminal elevator	July 31, 1943	64,380.81	20,091.26	None	9,002.61	890.05
		July 31, 1944	53,650.87	30,008.32	8,021.11	9,356.22	4,016.69
		July 31, 1945	42,601.91	41,149.33	18,562.12	2,332.51	3,929.48
MISSISSIPPI							
Colonial Baking Co. of Jackson, 520 South Congress St., Jackson, Miss.	Baking	Dec. 31, 1940	47,778.41	40,762.12	14,075.25	3,086.76	None
		Dec. 31, 1941	57,174.49	105,071.16	21,390.51	10,290.93	3,190.18
		Dec. 31, 1942	57,068.96	105,176.69	21,496.04	19,346.44	8,598.42
		Dec. 31, 1943	57,068.96	105,176.69	21,496.04	19,346.43	8,598.42
The Greenville Ice & Coal Co., Greenville, Miss.	Ice, coal, and beer	Dec. 31, 1942	8,521.41	5,565.81	2,220.18	4,757.90	1,427.38
		Dec. 31, 1943	8,521.41	5,565.81	2,220.18	1,998.16	599.45
		Dec. 31, 1944	8,521.41	5,565.81	2,220.18	2,109.17	644.28
Scanlon-Taylor Millwork Co., 2913 North West St., Jackson, Miss.	Millwork	Dec. 31, 1943	8,734.34	2,474.98	2,474.98	2,227.48	668.24
		Dec. 31, 1944	9,628.97	1,580.35	1,580.35	1,501.32	450.88
Scott Building Supply Co., Inc. (formerly: M. L. Virden Lumber Co.), Cleveland, Miss.	Building supply dealer	Sept. 30, 1943	10,596.18	7,550.10	7,550.10	6,795.07	2,108.95
		Sept. 30, 1944	9,947.13	8,199.13	8,199.13	4,489.18	1,691.19
1ST DISTRICT OF MISSOURI							
Aetna Window Cleaning Co., 1408 Olive St. St. Louis, Mo.	Window cleaning and janitor service.	Dec. 31, 1943	3,410.80	11,773.73	5,047.27	4,542.54	1,362.76
		Dec. 31, 1944	3,410.80	11,773.73	5,047.27	4,794.91	1,362.76
		Dec. 31, 1945	3,410.80	11,773.73	5,047.27	4,794.91	1,362.75
American Pulverizer Co., 1249 Macklind Ave., St. Louis, Mo	Manufacturing crushers and pulverizers.	Dec. 31, 1940	14,076.63	24,646.89	1,371.37	342.85	None
		Dec. 31, 1941	16,049.49	22,674.03	1,710.00	684.00	212.04
		Dec. 31, 1942	16,144.35	22,579.17	1,615.14	1,453.62	468.38
		Dec. 31, 1943	16,144.35	22,579.17	1,615.14	1,453.62	468.38
Binkley Manufacturing Co., Warrenton, Mo.	Manufacturing metal products	Dec. 31, 1942	23,185.32	27,867.68	12,159.28	11,112.40	6,543.97
		Dec. 31, 1943	23,473.12	27,579.88	11,541.48	10,387.33	6,116.98
		Dec. 31, 1944	24,475.53	26,577.47	10,098.71	10,137.93	5,655.89
Carlye Dress Corp., 1306 Washington Ave., St. Louis, Mo.	Manufacture of dresses	June 30, 1945	6,784.71	3,507.43	3,507.43	2,998.86	952.84
Edison California Stores, Inc., 315 Washington Ave., St. Louis, Mo.	Retail shoe stores	Dec. 31, 1940	52,535.10	44,902.75	13,014.31	4,753.04	None
		Dec. 31, 1941	82,164.71	63,915.19	19,035.29	9,520.15	2,951.25
		Dec. 31, 1942	97,258.13	60,569.72	15,689.82	14,120.84	6,275.93
		Dec. 31, 1943	101,510.18	15,689.82	15,689.82	14,120.84	6,275.93
		Dec. 31, 1944	101,510.18	15,689.82	15,689.82	14,905.33	6,275.93
Edison Minnesota Stores, Inc., 315 Washington Ave., St. Louis, Mo	do	Dec. 31, 1941	4,757.19	27,607.11	3,149.66	2,519.73	1,108.68
		Dec. 31, 1942	11,820.47	18,925.62	1,960.35	1,764.32	529.29
		Dec. 31, 1943	13,946.50	1,960.35	1,960.35	1,764.31	547.43
		Dec. 31, 1944	13,946.50	1,960.35	1,960.35	1,862.33	786.14
		Dec. 31, 1945	13,946.50	1,960.35	1,960.35	1,862.33	786.14
Edison Ohio Stores, Inc., 315 Washington Ave., St. Louis, Mo.	do	Dec. 31, 1941	23,046.62	11,453.88	4,557.61	4,101.83	1,271.57
		Dec. 31, 1942	28,920.59	13,458.58	4,557.61	2,947.54	2,415.53
		Dec. 31, 1943	31,046.62	4,557.61	4,557.61	4,101.84	2,415.53
		Dec. 31, 1944	31,046.62	4,557.61	4,557.61	4,329.73	2,415.53
Eleanor Realty Co., 404-911 Locust St., St. Louis, Mo	Realty owner	Apr. 30, 1944	13,148.81	4,682.89	4,682.89	7,676.89	2,281.14
Esquire Theatre Co., 6706 Clayton Rd., Richmond Heights, Mo.	Motion picture theatre	Aug. 31, 1944	11,167.82	5,875.85	5,875.85	5,484.12	3,107.39

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
1ST DISTRICT OF MISSOURI—continued							
Kregel Casket Co., 1401 North 18th St., St. Louis, Mo.	Manufacture of caskets and funeral supplies	Apr. 30, 1943	$21,430.07	$15,471.50	$4,649.91	$2,822.70	$1,662.25
		Apr. 30, 1944	21,430.07	15,471.50	4,649.91	4,261.78	2,464.45
		Apr. 30, 1945	21,430.07	15,471.50	4,649.91	4,417.42	2,464.45
		Apr. 30, 1946	21,430.07	15,471.50	4,649.91	2,965.12	1,[illegible]
Lee-Rowan Co., 6301 Etzel Ave., St. Louis, Mo.	Manufacturers of novelty goods.	Dec. 31, 1945	2,947.00	2,551.91	2,581.46	2,987.12	848.98
Lennox Manufacturing Co., 1408 Locust St., St. Louis, Mo.	Leather products	Apr. 30, 1943	3,105.80	33,877.20	12,957.77	10,[illegible]	3,519.87
		Apr. 30, 1944	3,084.16	33,896.84	12,979.41	10,888.66	3,643.16
		Apr. 30, 1945	3,626.97	12,436.60	12,436.60	11,814.77	3,734.41
Ed. F. Mangelsdorf & Bro. Inc., 1020 South 4th St., St. Louis, Mo.	Wholesale dealers in seeds	June 30, 1942	65,606.17	29,562.52	14,941.26	7,470.62	2,315.89
		June 30, 1943	79,994.91	15,163.78	352.52	497.27	221.61
Metal Goods Corp., 5239 Brown Ave., St. Louis, Mo.	Jobbers of metal goods	Dec. 31, 1941	39,627.81	91,132.41	41,824.16	20,912.08	6,382.74
		Dec. 31, 1942	42,785.52	89,048.56	39,740.31	33,923.78	16,178.87
		Dec. 31, 1943	43,195.62	89,048.56	39,740.31	29,288.53	16,107.01
Midwest Piping & Supply Co., Inc., 1450 South 2d St., St. Louis, Mo.	Pipe fabricating, jobbing and contracting.	Feb. 28, 1941	260,306.00	281,176.28	58,609.75	26,363.49	None
		Feb. 28, 1942	321,200.33	427,296.38	99,885.37	59,931.22	18,578.68
The Presstite Corp., 3900 Chouteau Ave., St. Louis, Mo.	Manufacturers of asphaltic products, sealers, and adhesives.	Dec. 31, 1943	28,888.53	11,534.85	11,534.85	10,381.37	6,113.47
Renard Linoleum and Rug Co., 1300 Washington Ave., St. Louis, Mo.	Wholesale floor coverings and shades.	Dec. 31, 1940	249,307.00	103,671.02	19,393.74	10,870.04	None
		Dec. 31, 1941	284,320.68	116,969.71	33,325.56	18,320.06	[illegible]
		Dec. 31, 1942	298,820.39	102,470.00	18,825.85	16,943.27	7,530.33
Salle Ann Shops, Inc., 1409 Washington Ave., St. Louis, Mo.	Specialty shops	Jan. 31, 1942	13,086.48	34,781.64	3,226.02	2,258.21	963.12
		Jan. 31, 1943	13,086.48	34,781.64	3,226.02	2,903.42	897.28
		Jan. 31, 1944	13,086.48	34,781.64	3,226.02	2,917.12	927.29
Schneider's Credit Jewelers, Inc., 5945 Easton Ave., St. Louis, Mo.	Retail jewelry	Mar. 31, 1942	10,396.80	12,595.00	2,726.81	991.81	436.39
		Mar. 31, 1943	11,253.65	11,738.15	1,769.96	1,592.97	477.80
		Mar. 31, 1944	11,253.65	5,756.38	1,769.96	1,[illegible]	486.68
		Mar. 31, 1945	11,253.65	5,756.38	1,769.96	1,681.46	513.30
Superior Electric Products Corp., 1507 Independence Ave., Cape Girardeau, Mo.	Electrical manufacturing—household electrical appliances.	Dec. 31, 1944	24,882.37	2,610.83	2,610.83	162.09	57.29
Union Colliery Co., 315 North Twelfth Blvd., St. Louis, Mo.	Coal mining	Dec. 31, 1940	93,365.46	168,904.85	None	4,188.13	None
Universal Printing Co., 1531 Washington Ave., St. Louis, Mo.	Printing	Nov. 30, 1944	5,564.89	1,487.24	1,487.24	1,406.59	461.73
		Nov. 30, 1945	5,668.09	1,487.24	1,487.24	1,412.89	461.73
Valley Dolomite Corp., 1008 Federal Commerce Trust Bldg., St. Louis, Mo.	Manufacturing	Dec. 31, 1944	62,560.58	22,019.06	22,019.06	20,918.10	8,807.42
Wagner Electric Co., 6400 Plymouth Ave., St. Louis, Mo.	Manufacture and repair of electrical equipment and automobile brakes.	Dec. 31, 1940	1,173,089.18	228,441.54	23,902.00	10,755.90	None
		Dec. 31, 1941	1,434,054.98	228,441.54	145,891.95	87,535.17	27,135.90
7TH DISTRICT OF MISSOURI							
American Asphalt Roof Corp., 7514 East 15th St., Kansas City, Mo.	Manufacturer of composition roofing.	Dec. 31, 1942	98,057.76	55,521.19	52,998.47	47,698.62	21,199.39
		Dec. 31, 1943	98,019.91	58,492.30	52,998.45	47,698.61	21,199.38
		Dec. 31, 1944	95,922.30	58,492.30	52,998.45	50,348.53	21,199.38
Beard and [illegible]ableman, Inc., 2609 Walnut St., Kansas City, Mo.	Retail women's wear shops	July 31, 1944	34,781.07	40,565.18	10,683.78	9,926.28	5,[illegible]
		July 31, 1945	34,781.07	16,802.31	10,626.14	6,314.17	4,928.91
Commonwealth Lawrence Theatre Corp., 213-215 West 18th St., Kansas City, Mo.	Motion picture exhibitor	Dec. 31, 1943	2,298.43	4,139.11	2,435.12	2,191.61	657.49
		Dec. 31, 1944	2,298.43	4,139.11	2,435.12	2,313.37	657.49
		Dec. 31, 1945	2,298.43	4,139.11	2,435.12	2,313.37	657.49
Commonwealth Searcy Theatre Corp., 213-15 West 18th St., Kansas City, Mo.	do	Dec. 31, 1943	1,745.04	2,432.54	666.74	600.07	180.02
		Dec. 31, 1944	1,486.84	2,525.79	666.80	633.47	180.04
		Dec. 31, 1945	1,486.84	666.80	666.80	633.46	180.04
The Greeley County Grain Co., 1205 Board of Trade Bldg., Kansas City 6, Mo.	Wholesale grain shippers and country elevator.	Dec. 31, 1943	1,380.20	1,000.52	1,000.52	900.47	270.14
		Dec. 31, 1944	1,777.44	603.28	603.28	573.12	162.89
Forum Cafeterias of America, Inc., 2300 Fidelity Bldg., Kansas City, Mo.	Cafeterias	May 31, 1944	274,317.00	56,666.10	3,909.45	3,599.68	1,563.77
		May 31, 1945	274,317.00	3,909.45	3,909.45	3,713.98	1,563.77
Hart-Bartlett-Sturtevant Grain Co., 1000 Board of Trade Bldg., Kansas City, Mo.	Grain	Apr. 30, 1942	138,366.07	112,005.87	38,026.69	29,408.62	9,116.66
		Apr. 30, 1943	138,366.07	112,005.87	38,026.68	34,224.02	15,210.67
		Apr. 30, 1944	138,366.07	112,005.87	38,026.68	34,852.60	15,210.67
		Apr. 30, 1945	138,366.07	37,420.10	37,420.10	35,549.10	14,968.04
Mattingly Brothers Stores Co., Lexington, Mo.	Retail variety stores	Dec. 31, 1943	43,618.53	1,859.12	1,859.12	1,673.20	922.07
		Dec. 31, 1944	43,550.15	1,859.12	1,859.12	1,766.16	743.64
		Dec. 31, 1945	43,550.15	1,859.12	1,859.12	1,766.17	743.65
Rambo Bread Co. of St. Joseph, 23d and Frederick Sts., St. Joseph, Mo.	Baking	Dec. 31, 1940	20,220.33	32,323.45	8,740.91	2,185.23	None
		Dec. 31, 1942	21,835.61	46,734.29	12,364.39	22,645.53	12,676.00
		Dec. 31, 1943	22,527.25	46,042.65	11,672.75	10,805.48	6,186.55
7-Up Kansas City Co., Inc., Napoleon, Ohio (formerly: 2700 Live Oak St., Dallas, Tex.)	Bottlers of carbonated beverages.	July 31, 1941	9,327.29	25,419.33	2,188.84	555.47	None
		July 31, 1942	9,153.76	31,966.29	5,020.67	1,991.77	504.83
Sooner Coal Mining Co., 114 West 11th St., Kansas City, Mo.	Strip coal mining	Nov. 30, 1942	11,789.55	21,779.23	544.27	374.42	112.33
		Nov. 30, 1943	11,940.75	19,069.36	7,019.33	2,661.47	1,[illegible]
		Nov. 30, 1944	11,450.43	14,024.40	11,902.38	10,[illegible]	6,076.03
Swift & Henry Live Stock Commission Co. Inc., 142 Live Stock Exchange Bldg., Kansas City, Mo.	Live stock commission	Dec. 31, 1943	7,546.18	8,054.68	4,811.44	4,330.30	1,[illegible]
		Dec. 31, 1944	7,546.18	8,054.68	4,811.44	4,570.86	1,[illegible]
The Vendo Co., 7400 East 12th St., Kansas City, Mo.	Sheet metal products manufacturing.	Jan. 1-Sept. 30, 1940	70,356.62	443,490.91	82,406.00	11,876.79	None
		Sept. 30, 1941	70,356.62	443,491.31	129,202.65	67,813.12	None
		Sept. 30, 1942	86,102.87	544,651.76	158,578.01	91,399.25	38,587.66
MONTANA							
Stanley H. Arkwright, Inc., Highland Park Dr., Billings, Mont.	Contractors	Dec. 31, 1940	4,260.93	20,991.02	7,139.07	1,722.95	None
		Dec. 31, 1941	7,009.57	45,443.43	6,290.43	2,503.16	718.36
Ward's Inc., Billings, Mont.	Retail drugs and groceries	Jan. 1-Sept. 30, 1942.	1,694.64	15,305.32	4,670.36	1,944.64	583.41
NEBRASKA							
Capitol Liquors, Inc., 903 Jackson St., Omaha, Nebr.	Wholesale liquor	Apr. 30, 1944	8,298.67	25,004.26	25,004.25	22,917.14	12,169.66
Coca-Cola Bottling Co., 313 West Ave., Holdrege, Nebr.	Bottling nonalcoholic beverages and wholesale beer distributor.	Oct. 31, 1943	4,353.23	18,831.61	1,148.58	3,101.16	930.35
		Oct. 31, 1944	5,089.96	701.42	411.85	387.83	111.21
Grand Island Independent Publishing Co., 113 North Locust St., Grand Island, Nebr.	Newspaper publishing	Dec. 31, 1943	41,098.05	8,141.85	8,141.85	7,327.66	3,763.99
Harker Houses, 1415 Farnam St., Omaha, Nebr.	Restaurant	Dec. 31, 1944	31,788.06	10,359.09	10,394.87	6,991.04	4,047.45
McCook Rendering Co., McCook, Nebr.	Rendering plant	June 30, 1942	2,398.73	4,636.97	2,398.73	1,[illegible]	264.12
T. J. O'Brien & Co., 24th and Harney Sts., Omaha, Nebr.	Automobiles, repair parts (wholesale and retail), and repair department.	Dec. 31, 1944	6,636.65	1,348.73	1,348.73	2,239.83	636.58

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subsch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
NEBRASKA—continued							
The Overland National Bank of Grand Island, Nebr., Grand Island, Nebr.	Banking	Dec. 31, 1944	$10,842.41	$2,167.89	$2,167.89	$2,059.50	$704.26
P. F. Peterson Baking Co., 12th and Jackson Sts., Omaha, Nebr.	Bakery	Dec. 31, 1941 [2]	50,725.99	14,108.93	4,153.15	1,661.26	514.99
		Dec. 31, 1942 [2]	53,609.25	11,225.67	1,269.89	1,142.90	507.95
Regis Hotel Co., 582 Brandeis Theatre Bldg., Omaha, Nebr.	Hotel, bar and cafe operation, etc.	Dec. 31, 1943	4,226.82	7,691.82	6,584.28	6,998.47	2,099.55
		Dec. 31, 1944	5,995.92	5,953.72	4,845.18	5,575.17	600.74
The J. C. Robinson Seed Co., Waterloo, Nebr.	Wholesale growing, buying and distributing of seeds.	June 30, 1942	13,440.02	57,416.53	26,285.95	8,192.60	2,539.71
		June 30, 1943	15,992.88	92,881.73	23,732.80	22,047.14	11,838.24
		June 30, 1944	17,073.56	74,500.68	22,672.09	21,846.87	12,065.41
Schneider Electrical Works, 1108 Farnam St., Omaha, Nebr.	Electrical contracts & materials.	Dec. 31, 1941 [2]	1,223.30	5,441.14	4,032.75	659.14	151.71
		Dec. 31, 1942 [2]	1,893.33	4,771.11	3,210.94	2,889.84	896.95
		Dec. 31, 1943	2,193.01	4,650.19	2,952.05	2,896.92	959.08
Thomas Lumber Co., Sidney, Nebr.	Retail lumber and coal	Nov. 30, 1943	6,690.90	4,001.28	1,323.02	1,190.72	357.21
United Mineral Products Co., 1020 Farnum St., Omaha, Nebr.	Mining and processing mineral	Dec. 31, 1942	12,474.40	3,200.60	773.18	695.86	208.76
NEVADA							
Summit King Mines Ltd., Fallon, Nev.	Mining	Jan. 1-June 30, 1940.	12,695.32	51,211.94	43,558.30	3,462.15	None
		June 30, 1941	10,040.95	53,866.31	46,212.07	16,356.56	None
1ST DISTRICT OF NEW JERSEY							
H. & H. Inc., 142 East State St., Trenton, N. J.	Motion picture theatre	Mar. 31, 1944	1,616.67	29,883.38	29,883.38	25,887.94	11,481.74
		Mar. 31, 1945	1,395.00	30,105.05	30,105.05	28,696.37	13,675.16
Kotok Bros. Millville Market, c/o Harry L. Waltman receiver, 117-119 N. High St., Millville, N. J.	Wholesale and retail fruit and produce	Dec. 31, 1945	2,919.53	759.90	759.90	1,164.87	331.06
Maedale Dairies, Inc., 133 South Mt. Vernon Ave., Atlantic City, N. J.	Wholesale dairy products	Dec. 31, 1945	3,389.85	3,137.12	3,137.12	2,670.17	758.90
5TH DISTRICT OF NEW JERSEY							
Adams Stamping Corp., 320 Adams St., Newark, N. J.	Metal stamping	Dec. 31, 1940	6,492.87	28,196.95	3,244.31	673.45	None
		Dec. 31, 1941	7,843.07	26,846.75	3,208.74	1,427.50	628.10
		Dec. 31, 1942	7,483.07	27,206.75	3,568.74	3,211.86	963.56
		Dec. 31, 1943	7,483.07	27,206.75	3,568.74	6,423.73	2,574.07
		Dec. 31, 1944	7,483.07	27,206.75	3,568.74	1,550.87	984.59
Ballmill Lumber and Sales Corp., c/o Newark Tidewater Terminal, Port Newark, N. J.	Wholesale lumber	Dec. 31, 1945	12,906.32	4,862.89	4,862.89	4,667.61	2,089.47
The Bovinine Co., 267 Corneltson Ave., Jersey City, N. J.	Proprietary medicine	Dec. 31, 1943	101,462.68	9,582.54	9,582.54	15,945.13	7,082.28
		Dec. 31, 1944	101,462.68	9,582.64	9,582.64	9,103.51	2,334.03
Dornoil Products Co., 390 Halsey St., Newark, N. J.	Wholesale distributors of petroleum products.	Dec. 31, 1942	19,583.36	59,274.50	28,123.74	25,311.37	14,453.66
		Dec. 31, 1943	19,583.36	59,274.50	28,123.64	32,319.20	16,548.42
		Dec. 31, 1944	19,583.36	59,274.50	28,123.74	41,287.95	20,038.51
East Newark Realty Corp., 113 Astor St., Newark 5, N. J.	Real estate and collecting of rents	Dec. 31, 1941	45,215.98	47,415.67	23,315.12	10,486.18	3,250.71
		Dec. 31, 1942	45,215.78	56,454.17	23,315.32	20,983.79	9,326.13
Electro-Technical Products, Inc., 113 East Centre St., Nutley, N. J.	Coating of fabrics	Dec. 31, 1944	27,073.74	3,573.44	3,573.44	7,615.76	4,248.79
		Dec. 31, 1945	26,614.03	4,033.15	4,033.15	5,571.04	3,108.06
Faitoute Iron and Steel Co., Inc., 182 Frelinghuysen Ave., Newark 5, N. J.	Jobbers in iron and steel	Dec. 31, 1945	20,520.86	29,491.13	20,941.13	16,155.22	12,164.02
Gold Medal Haarlem Oil Corp., 190 Baldwin St., Jersey City, N. J.	Manufacturing Gold Medal Haarlem Oil.	Dec. 1, 1942 to Dec. 31, 1942.	4,309.36	69,446.03	58,573.77	3,553.49	1,285.03
		Dec. 31, 1943	4,620.80	69,174.59	58,251.90	46,258.98	24,976.59
		Dec. 31, 1944	6,684.31	67,111.08	56,663.41	38,836.30	25,198.70
		Dec. 31, 1945	9,893.20	63,992.19	53,544.52	31,284.27	24,289.10
Hanlon & Goodman Co., 6-8-12 Riverside Ave., Belleville, N. J.	Manufacturers of paint brushes.	Nov. 30, 1945	29,002.23	7,873.43	7,873.43	7,479.76	4,172.81
Hoffman Furniture Co., Inc., 33 Market St., Newark, N. J.	Installment furniture	Jan. 31, 1946	15,347.98	10,519.55	10,519.55	9,144.76	5,101.84
L. & R. Manufacturing Co., 577 Elm St., Arlington, N. J.	Manufacturer of watch and instrument cleaning machines and solutions.	Feb. 28, 1945	3,530.92	4,438.55	4,438.55	4,216.62	1,198.42
Sparklet Devices, Inc., (now) 3501 Bent Ave., St. Louis, Mo.; (formerly) 272 Badger Ave., Newark, N. J.	Manufacturing and selling soda water syphons and charging bulbs—war supplies.	Dec. 31, 1942	6,727.23	26,522.77	13,955.39	11,568.38	8,265.84
		Dec. 31, 1943	13,179.10	20,070.90	6,623.52	1,307.22	1,307.22
Sun Flame Appliances, Ltd., 595 Broad Ave., Ridgefield, N. J.	Wholesale export merchants	Oct. 31, 1945	7,317.15	5,189.07	5,189.07	5,791.69	1,696.18
1ST DISTRICT OF NEW YORK							
Benar Holding Corp., 162-10 Jamaica Ave., Jamaica, New York, N. Y.	Realty	Dec. 31, 1942	61,608.17	12,859.23	5,112.12	4,600.91	2,044.85
Ettco Tool Co., Inc., 594 Johnson Ave., Brooklyn, N. Y.	Manufacturers of machine tools.	Dec. 31, 1940	10,276.85	26,872.42	2,562.72	669.31	None
		Dec. 31, 1941	12,078.96	25,070.31	3,170.12	2,575.51	798.40
Gilbert Manufacturing Co., Inc., 24-20 46th St., Long Island City, N. Y.	Manufacturers of electrical units.	Aug. 31, 1941	8,861.06	54,420.49	17,160.37	3,030.22	None
		Aug. 31, 1942	10,167.59	54,096.32	24,119.67	20,034.96	7,581.07
		Aug. 31, 1944	10,167.59	24,119.67	24,119.67	6,153.93	1,934.11
Greenwich Preserving Co., Inc., 55 33d St., Brooklyn, N. Y.	Manufacturer of preserves, jams and jellies.	Dec. 31, 1944	9,064.50	13,671.34	2,624.96	4,318.53	1,260.73
Hatfield & Bell, Inc., 317 97th St., Brooklyn, N. Y.	Manufacturers of carbonated beverages.	Dec. 31, 1941	84,598.80	62,165.47	17,433.37	12,535.83	3,885.08
		Dec. 31, 1942	85,644.70	61,119.57	16,387.47	13,215.87	5,873.72
		Dec. 31, 1943	85,644.70	16,387.47	16,387.47	9,144.42	4,064.15
Jakobson Shipyard, Inc., West End Ave., Oyster Bay, N. Y.	Shipbuilding and repair	Aug. 31, 1941	10,263.49	19,167.42	1,583.29	826.08	None
		Aug. 31, 1942	13,773.83	21,429.83	3,443.32	2,468.95	939.55
Kings County Buick, Inc., 44 Empire Blvd., Brooklyn, N. Y.	Automobile dealers and manufacturers of small tools.	Dec. 31, 1940	24,856.28	48,130.45	12,540.96	5,045.20	None
		Dec. 31, 1941	23,744.83	63,664.44	20,554.57	12,504.05	3,879.36
Mike Krasilovsky Contractors, Inc., 180 Varick Ave., Brooklyn, N. Y.	General contractors—rigging and hauling.	Dec. 31, 1942 [1]	1,643.06	None	None	1,380.42	414.13
North Brooklyn Supply Co., Inc., 57-02 48th St., Maspeth, Long Island, N. Y.	Manufacturers of cotton felt	Dec. 31, 1940	7,863.98	9,348.60	3,688.89	170.52	None
		Dec. 31, 1941	9,767.78	12,772.20	5,645.50	2,258.20	700.04
		Dec. 31, 1942	10,647.06	12,692.92	5,566.22	5,078.60	1,547.84
		Jan. 1 to Oct. 31, 1943.	11,380.68	7,937.63	4,832.60	3,622.46	1,086.74
Richmond Screw Anchor Co., Inc., 816 Liberty Ave., Brooklyn, N. Y.	Manufacturer of steel form ties for concrete construction.	Dec. 31, 1941	15,165.81	85,126.12	20,123.23	15,323.71	4,750.35
		Dec. 31, 1942	15,403.88	85,126.12	20,123.23	23,554.52	12,767.93

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2D DISTRICT OF NEW YORK							
Adam Hat Sales Division, Inc., 665 Broadway, New York, N. Y.	Wholesale men's hats	Dec. 31, 1942	$30,155.26	$97,810.22	$14,078.12	$12,670.31	$7,461.40
		Dec. 31, 1943	30,155.26	97,810.22	14,078.12	12,670.31	7,461.40
		Dec. 31, 1944	30,155.26	97,810.22	14,078.12	13,374.22	6,904.15
Aetna Felt Co., Inc., 204 Centre St., New York, N. Y.	Manufacturers of felt products	Dec. 31, 1943	10,008.97	8,462.24	8,462.24	7,616.01	2,354.23
		Dec. 31, 1944	10,008.97	8,462.24	8,462.24	5,944.61	2,118.88
Ajax Shoulder Pad Co., Inc., 867 Broadway, New York, N. Y.	Shoulder pad manufacturing	Dec. 31, 1944	1,669.33	2,135.52	2,135.52	2,029.55	485.02
Automatic Coinwrapping Machine Corp., 37 East 18th St., New York, N. Y.	Manufacturing and leasing machines and wrappers.	Dec. 31, 1943	9,667.12	1,718.45	1,718.45	1,546.60	463.99
		Dec. 31, 1944	9,667.12	1,718.45	1,718.45	920.07	274.21
Baltic Yarn Co., Inc., 40 West 17th St., New York, N. Y.	Manufacturers of yarn	Aug. 31, 1943 [1]	6,689.23	None	None	87.63	26.29
The A. G. Boone Co., 195 Chester Ave. SE., Atlanta, Ga.	General hauling	Dec. 31, 1944	51,237.66	12,773.99	12,773.99	5,976.41	2,509.83
Branch Motor Express Co., 135 West 18th St., New York, N. Y.	Interstate motor truck and common carrier.	Dec. 31, 1942	13,528.66	18,972.57	11,156.50	12,901.41	5,188.57
		Dec. 31, 1943	13,318.91	11,366.25	11,366.25	11,265.77	4,697.88
Crow Rock Corp., 79 Worth St., New York, N. Y.	Agriculture	Sept. 30, 1941	12,947.00	12,867.47	5,374.03	1,824.03	None
		Sept. 30, 1942	14,447.08	11,367.39	3,873.95	14,653.95	4,028.47
Doall Eastern Co., Inc., 105 Lafayette St., New York, N. Y.	Sales of tools, parts, attachments and replacements for filing, sawing, etc., machines.	May 31, 1943	100.00	18,298.00	15,268.04	9,751.92	3,557.26
The Excess Management Corp., 99 John St., New York, N. Y.	Insurance managers	Dec. 31, 1940	10,008.00	180,024.51	12,946.33	3,883.90	None
		Dec. 31, 1941	10,008.00	180,024.51	20,187.75	8,075.10	2,503.29
		Dec. 31, 1942	10,008.00	60,197.03	20,187.75	12,487.24	8,201.59
The Georgian Press Inc., 175 Varick St., New York 1, N. Y.	Printing	Nov. 30, 1943	9,727.84	7,477.50	724.73	652.34	195.71
		Nov. 30, 1944	9,727.84	7,477.50	724.83	685.52	203.99
		Nov. 30, 1945	9,727.84	7,477.50	724.73	688.48	204.74
Griffin, Campbell, Hayes, Walsh, Inc., 50 East 21st St., New York, N. Y.	Dealers in bookbinders supplies.	Dec. 31, 1940	24,796.47	13,714.92	3,361.48	840.37	None
		Dec. 31, 1941	29,481.08	19,912.00	11,834.41	5,325.49	1,650.91
		Dec. 31, 1942	35,303.75	21,003.30	6,011.75	5,410.57	3,186.22
		Dec. 31, 1943	35,303.75	11,334.16	6,011.75	5,410.58	3,186.24
Le Huray and Co., Inc., 150 Lafayette St., New York, N. Y.	Lithographing	Dec. 31, 1943	2,730.52	1,131.87	1,131.87	1,328.16	398.45
McKesson & Robbins, Inc., 155 East 44th St., New York, N. Y.	Manufacturers and distributors of drugs, health helps: also wines and liquors.	Jan. 1-June 30, 1942	4,051,473.20	2,718,543.96	476,946.82	436,925.87	194,089.28
		Jan. 30, 1943	4,008,838.61	2,718,068.96	476,471.82	428,824.64	190,588.73
		Jan. 30, 1944	4,343,008.77	2,708,068.96	476,471.82	385,580.65	190,588.73
		June 30, 1945	4,497,355.96	2,298,692.41	476,471.82	452,648.23	190,588.73
		June 30, 1946	4,669,083.24	2,298,692.41	476,471.82	228,184.32	96,077.61
M. G. R. Co., Inc., 151 Reade St., New York, N. Y.	Fruit & produce commission merchants.	Dec. 31, 1944	3,208.99	2,757.11	2,757.11	2,725.97	774.76
Name-Maker Corp., 19 University Pl., New York, N. Y.	Manufacture cloth identification tapes.	Apr. 30, 1943	564.85	3,852.43	575.15	517.64	155.20
		Apr. 30, 1944	938.90	201.10	201.10	121.15	36.35
Naumann, Gepp & Co., Inc., 95 Front St., New York, N. Y.	Coffee transactions	Dec. 31, 1941	9,076.00	21,171.18	4,840.73	5,055.83	2,224.57
		Dec. 31, 1943	12,913.45	17,333.73	1,003.28	3,213.41	964.01
R. A. Nicol & Co., Inc. 17 Battery Pl., New York, N. Y.	Steamship agents	Dec. 31, 1944	23,634.28	16,365.57	16,365.57	11,128.58	8,673.76
The Chas. H. Phillips Chemical Co., 170 Varick St., New York, N. Y	Manufacture and sale of proprietary medicines.	Dec. 31, 1940	1,151,873.52	132,882.36	42,237.73	16,895.09	None
Lucien Prince & Co., Inc., 204 Front St., New York, N. Y.	Wholesale sea food products	Oct. 31, 1944	5,311.54	9,781.08	9,781.08	7,368.98	2,757.19
Radio Receptor Co., Inc., 251 West 19th St., New York, N. Y.	Manufacturer of radio and electrical equipment.	Dec. 31, 1941	23,077.92	175,277.70	13,032.33	9,980.93	3,094.09
Rex Cutlery Corp., 350 Fifth Ave., New York, N. Y.	Manufacturing cutlery	Dec. 31, 1944	11,811.73	8,275.37	8,090.45	9,841.31	2,738.63
D. L. Scotto & Co., Inc., 66 Harrison St., New York, N. Y.	Receivers, brokers, fresh fruit and growers of Florida citrus fruit.	Dec. 31, 1944	17,764.75	6,682.76	6,682.76	6,348.63	3,541.86
Seaboard Stevedoring Corp., and Subsidiaries, 26 Beaver St., New York, N. Y.	Stevedoring	Dec. 31, 1943 [1]	82,359.96	None	None	14,961.44	6,982.01
Street & Smith Publications, Inc., 79 7th Ave., New York, N. Y.	Publishers—magazines	Dec. 31, 1940	73,220.49	602,657.13	21,641.59	7,139.34	None
		Dec. 31, 1941	75,319.61	366,037.94	270,548.41	153,309.23	47,525.86
Tombarel Products Corp., 12 East 22d St., New York 10, N. Y	Manufacturers and dealers in essential oils.	Dec. 31, 1944	10,309.41	22,775.79	11,533.37	12,478.17	5,693.51
3D DISTRICT OF NEW YORK							
Bonneville, Ltd., 230 Park Ave., New York (540 West 7th St., Salt Lake City, Utah).	Production of potash	June 30, 1941	51,908.95	75,068.79	23,549.55	9,971.17	None
Mary Brosnan, Inc., 151 West 26th St., New York, N. Y.	Manufacture of display manikins.	Dec. 31, 1941	2,123.35	20,857.15	9,403.15	313.49	72.10
		Dec. 31, 1942	3,869.93	19,110.57	7,656.58	10,047.65	3,004.83
		Dec. 31, 1943	3,989.29	19,021.21	7,567.22	5,737.09	2,043.65
Checkmaster Plan, Inc., 270 Madison Ave., New York, N. Y.	Promotion of banking systems and forms.	Dec. 31, 1940	3,335.96	22,314.04	704.79	176.20	None
		Dec. 31, 1941	3,798.51	21,851.49	916.64	320.82	73.79
E Street Theatre Corp., 234 West 44th St., New York, N. Y.	Theatrical	Apr. 30, 1943	None	14,261.85	8,673.45	7,433.58	2,341.83
French Veiling Corp., 231 West 21st St., New York, N. Y.	Manufacturing hairnets and veilings.	Dec. 31, 1941	2,486.61	36,130.89	3,802.07	1,584.28	364.39
		Dec. 31, 1942	3,861.34	34,756.16	2,427.34	3,272.33	981.70
Theodore Haviland & Co., Inc., 26 West 23d St., New York, N. Y.	Wholesale dealers in chinaware	Dec. 31, 1943	36,933.32	12,014.47	12,014.47	10,813.02	5,805.71
Midwest Carbide Corp., 350 5th Ave., New York, N. Y. (and Keokuk, Iowa).	Manufacture of calcium carbide.	Dec. 31, 1941	163,746.53	44,594.11	21,919.57	22,629.29	7,015.08
		Dec. 31, 1942	173,202.93	35,137.71	12,463.17	11,216.85	4,985.27
		Dec. 31, 1943	173,202.93	35,137.71	12,463.17	11,216.85	4,985.27
New England Woven Label Co., Inc., 3 West 29th St., New York, N. Y.	Manufacturer woven fabric labels.	Dec. 31, 1942	3,104.00	5,834.08	3,607.08	3,246.37	973.91
Parke-Bernet Galleries, Inc., 30 East 57th St., New York, N. Y.	Public sales of art and literary properties.	Aug. 31, 1946	1,276.52	34,823.48	34,823.48	37,223.75	18,308.17
Petroleum Machinery Corp., 3 Rockefeller Plaza, New York, N. Y.	Export of machinery	Mar. 31, 1943	2,534.50	15,413.96	12,191.51	17,108.18	5,988.84
Irving W. Rice & Co., Inc., 15 West 34th St., New York, N. Y.	Jobbers	Dec. 13, 1943	12,855.09	53,539.29	53,539.29	41,199.18	23,836.87
Saunders Realty Corp., 1270 6th Ave., New York, N. Y.	Operating motion picture theatre.	Dec. 31, 1942	13,646.14	13,468.33	9,370.92	8,433.83	3,414.59
H. P. Selman & Co., 1372 Broadway, New York, N. Y.	Retail ladies' ready to wear	Jan. 31, 1943	49,285.27	22,490.49	21,711.82	19,540.63	8,684.73
		Jan. 31, 1944	49,285.26	21,711.83	21,711.83	15,204.54	8,684.74
Sheridan & Duncan, Inc., 471 11th Ave., New York, 18, N. Y.	Trucking	Dec. 31, 1941	2,606.13	32,295.87	2,819.24	1,351.02	594.44
		Dec. 31, 1942	4,319.18	30,582.82	1,106.19	1,992.27	597.68
Steinway Omnibus Corp., 51-00 Northern Blvd., Woodside, Long Island, N. Y.	Transportation	June 30, 1941	43,785.44	73,611.95	45,608.90	10,631.93	None

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3D DISTRICT OF NEW YORK—continued							
Tissue Brands, Inc., c/o Sidney Singer 1440 Broadway, New York, N. Y.	Selling agents	Dec. 31, 1942	$7,433.94	$6,845.37	$1,257.42	$1,131.67	$339.51
14TH DISTRICT OF NEW YORK							
Fonda Glove Lining Co., Fonda, N. Y.	Manufacturers of knitted fabrics	Dec. 31, 1940	54,110.77	234,590.58	10,139.90	777.69	None
		Dec. 31, 1941	67,138.75	221,562.60	9,218.14	4,609.07	1,428.89
		Dec. 31, 1942	72,114.72	216,589.63	4,245.17	3,820.66	1,698.06
		Dec. 31, 1943	72,111.72	216,589.63	4,245.17	3,820.65	1,698.06
Hoosick Engineering Co., Inc., 12 River St., Hoosick Falls, N. Y.	Manufacturing	Dec. 31, 1941 [3]	1,455.42	31,794.58	6,524.58	3,225.21	741.81
		Dec. 31, 1942 [3]	2,388.51	30,861.49	5,591.49	5,162.09	1,509.70
E. H. Kliebenstein Co., Inc., 1099 Hendricks Causeway, Ridgefield, N. J.	Dealers in construction equipment.	Dec. 31, 1941	640.00	37,451.69	2,685.00	939.76	216.14
		Dec. 31, 1942	1,111.00	36,980.69	2,214.00	1,992.60	597.78
Noesting Pin-Ticket Co., Inc., 728 East 136th St., New York, N. Y.	Manufacturing paper clips, tags and other wire formations.	Dec. 31, 1941	58,530.29	60,653.91	2,301.04	1,150.51	356.66
		Dec. 31, 1943	58,530.29	60,653.91	2,301.04	2,070.94	920.41
Schaffer Stores Co., Inc., 116 Erie Blvd., Schenectady, N. Y.	Chain grocery and meat stores	June 30, 1943	72,097.91	32,830.93	15,024.19	15,970.79	7,098.12
		June 30, 1942	77,632.42	30,680.88	9,489.58	11,441.80	3,546.96
21ST DISTRICT OF NEW YORK							
Nelson's Dry Goods, Inc., 187 West Dominick St., Rome, N. Y.	Department Store	Feb. 29, 1944	8,578.13	None	None	533.90	158.73
28TH DISTRICT OF NEW YORK							
Brighton Products, Inc., 998 Broadway, Buffalo, N Y.	Retail meat	Dec 31, 1945	3,274.43	15,002.00	8,517.44	8,091.57	2,335.56
C. & G. Wheel Puller Co., Inc., River St., Scio, N. Y.	Manufacturing tools and machine parts.	Dec. 31, 1941	2,651.56	1,173.81	877.69	307.19	70.65
		Dec. 31, 1942	3,314.46	1,091.37	214.79	193.31	57.99
Ebenezer Oil Co. Inc., Ebenezer Bldg., Wellsville, N. Y.	Crude oil production	Oct. 31, 1944	96,307.61	7,443.41	6,579.76	6,195.94	2,631.90
Ernst Iron Works, Inc., 75 Lathrop St., Buffalo, N. Y.	Steel fabricating, warehouse, etc.	Jan. 31, 1944	26,630.47	12,677.10	12,677.10	11,463.22	6,718.87
		Jan. 31, 1945	30,567.45	8,740.12	8,740.12	8,303.11	4,632.27
Feed Dealers Supply Corp., Gladstone and Foundry Sts., Buffalo, N. Y.	Wholesale feed and farm supplies.	Dec. 31, 1942	4,613.71	3,572.52	1,561.29	782.05	234.62
		Dec. 31, 1945	5,733.71	2,337.71	441.29	419.23	119.15
Franklin Daystrom Associates Inc., (formerly Daystrom Corp.), Franklin St. Olean, N. Y	Manufacturing-metal and plastic products.	Dec. 31, 1942	87,299.21	526,302.39	102,810.66	88,518.03	41,124.27
		Dec. 31, 1943	87,299.21	526,302.39	102,810.66	92,529.60	41,124.27
Frontier Linen Supply Inc., 222 Van Rensselaer St., Buffalo, N. Y.	Linen service	Dec. 31, 1943	16,923.49	11,576.51	951.71	856.54	276.00
Gannett Co. Inc., Broad and Exchange St., Rochester 4, N. Y.	Newspaper publishing	Dec. 31, 1944	546,036.49	59,910.86	59,910.86	56,915.32	23,963.34
General Railway Signal Co., P. O. Box 1052, Rochester, N. Y.	Railway signal devices	Dec. 31, 1942	987,552.62	1,406,885.72	324,229.12	302,071.97	134,254.21
		Dec. 31, 1943	1,081,525.11	1,312,913.23	230,256.63	219,633.91	97,615.06
Hewitt Robins, Inc. (formerly Hewitt Rubber Corp.), 240 Kensington Ave., Buffalo, N. Y.	Manufacture of industrial rubber goods.	Dec. 31, 1941 [3]	282,711.62	223,010.97	95,609.82	57,365.89	17,783.42
		Dec. 31, 1942	322,235.79	184,404.97	56,085.65	50,477.09	22,434.27
Hurst Photo Engraving Co., Inc., 149 Andrews St., Rochester, N. Y.	Photo engraving	Dec. 31, 1942	1,360.01	1,818.74	738.54	665.81	199.76
		Dec. 31, 1943	1,781.09	1,397.66	317.46	285.72	85.71
Maxson Cadillac-Pontiac Corp., 2421 Main St., Buffalo, N. Y.	Automobile sales and service	Dec. 31, 1944	12,312.64	853.93	853.93	811.23	247.65
National Grinding Wheel Co. Inc., Erie Avenue and Walck Rd., North Tonawanda, N. Y.	Manufacture of abrasives	Dec. 31, 1940 [3]	118,979.16	112,063.77	1,900.00	760.00	None
National Manufacturing Corp., 153 Fillmore St., Tonawanda, N. Y.	Manufacturing of roofing, paint, etc.	Dec. 31, 1940	20,287.75	29,077.51	13,138.44	3,848.69	None
		Dec. 31, 1941	24,917.05	38,892.32	15,784.96	7,294.61	2,271.47
		Dec. 31, 1942	26,857.13	42,471.28	14,107.40	12,693.96	7,475.32
		Dec. 31, 1943	26,809.33	14,152.20	14,152.20	12,736.98	7,500.67
		Dec. 31, 1944	26,857.13	14,104.40	14,104.40	13,399.17	7,350.33
Riverside Service Corp., 7 Austin St., Buffalo, N. Y.	Common carrier—highway freight transportation and local trucking.	Dec. 31, 1942	1,934.19	8,662.00	2,706.47	3,638.57	1,091.57
		Dec. 31, 1943	1,969.31	9,144.99	2,641.35	3,439.28	562.18
		Dec. 31, 1944	2,471.07	8,217.67	2,169.59	3,167.80	900.33
Riviera Theatre, Inc., 16 East Mohawk St., Buffalo, N. Y.	Theatre	June 30, 1944	579.85	1,510.15	1,510.15	411.14	123.34
		June 30, 1945	941.91	4,244.14	1,148.09	1,110.63	315.66
Union-National, Inc., 226 Crescent St., Jamestown, N. Y.	Manufacture of furniture	Apr. 30, 1944	18,313.77	52,579.58	2,509.17	2,136.55	1,101.98
The Wittemann Co., Inc., 242 Elk St., Buffalo, N. Y.	Manufacturers of brewery equipment and defense work.	Dec. 31, 1941	11,415.51	10,778.18	264.78	92.67	23.17
		Dec. 31, 1942	10,287.79	11,905.90	1,392.50	1,253.25	375.97
		Dec. 31, 1943	8,896.60	13,297.09	2,783.69	2,505.32	751.59
Zutes, Inc., 51 South Ave., Rochester, N. Y.	Wholesale distributors of confections, etc.	Dec. 31, 1942	5,037.32	3,747.33	2,063.93	1,857.54	557.27
		Dec. 31, 1943	5,037.32	3,747.33	2,063.93	1,857.53	557.27
		Dec. 31, 1944	5,037.32	3,747.33	2,063.93	605.96	172.20
		Dec. 31, 1945	5,037.32	3,747.33	2,063.93	103.79	29.51
NORTH CAROLINA							
Amos & Smith Hosiery Co., High Point, N. C.	Hosiery manufacturer	Dec. 31, 1945	25,502.61	28,500.00	2,997.39	2,847.52	1,588.62
Best Brands, Inc. (formerly Blue Ribbon Sales Co., Inc.), 2802 South Blvd., Charlotte, N. C.	Beer & wine distributor	Dec. 31, 1943	720.81	29,499.12	3,778.04	3,513.46	1,054.04
		Dec. 31, 1944	1,027.07	9,192.86	3,471.78	3,298.19	937.38
Cannon Mills Co., Kannapolis, N. C.	Manufacture of cotton textile products.	Dec. 31, 1940	3,171,164.03	865,331.05	164,620.62	69,427.96	None
		Dec. 31, 1942	3,890,035.52	2,503,239.63	84,777.58	152,599.64	67,822.07
		Dec. 31, 1943	3,890,035.52	985,861.36	84,777.58	76,209.82	33,911.03
		Dec. 31, 1944	3,890,035.52	985,861.36	84,777.58	80,538.70	33,911.04
		Dec. 31, 1945	3,890,035.57	985,861.31	84,777.53	80,538.65	33,911.01
Chatham Manufacturing Co., Elkin, N. C.	Blanket manufacturers	Dec. 31, 1943	427,153.18	266,349.14	266,349.14	187,414.85	110,522.74
		Dec. 31, 1944	450,603.97	221,362.68	221,362.68	121,168.19	94,406.92
Ellis, Stone & Co., South Elm St., Greensboro, N. C.	Dry goods	Dec. 31, 1940	44,787.33	6,350.05	3,687.52	921.88	None
		Dec. 31, 1941	52,922.72	23,558.31	7,064.47	2,825.79	875.98
		Dec. 31, 1942	52,922.72	13,354.74	7,064.47	5,272.68	2,343.42
		Dec. 31, 1943	52,922.72	13,354.74	7,064.47	5,558.63	2,825.80
Hadley-Peoples Manufacturing Co., Siler City, N. C.	Manufacturers of cotton yarn	Dec. 31, 1940	40,560.81	50,243.17	8,320.81	2,080.20	None
		Dec. 31, 1941	46,821.75	43,982.23	11,352.81	5,676.41	1,759.69
		Dec. 31, 1942	52,100.22	38,703.76	6,074.34	5,466.90	2,429.73
		Dec. 31, 1943	52,100.22	38,703.76	6,074.34	5,466.90	2,429.73
		Dec. 31, 1944	52,100.22	38,703.76	6,074.34	5,770.62	2,429.73
		Dec. 31, 1945	52,100.22	38,703.76	6,074.34	5,770.62	2,429.73
Hugh Grey Hosiery Co., Concord, N. C.	Hosiery manufacturers	Dec. 31, 1940 [1]	95,194.18	100,859.17	None	4,473.58	None
		Dec. 31, 1941 [1]	101,812.53	94,358.55	20,224.04	11,123.23	3,448.21
		Dec. 31, 1942	74,662.95	117,713.45	43,578.94	39,221.05	17,431.57
		Dec. 31, 1943	73,461.63	126,137.45	43,578.94	39,221.05	17,431.58
Linn Mills Co., Landis, N. C.	Cotton yarn	Dec. 31, 1941	62,748.67	73,437.72	8,709.84	4,354.92	1,350.02

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NORTH CAROLINA—continued							
Monarch Elevator & Machine Co., 431 Morehead Ave., Greensboro, N. C.	Elevator manufacturing	Dec. 31, 1942	$8,259.12	$15,433.43	$2,315.62	$3,810.34	$1,143.10
		Dec. 31, 1945	8,259.12	15,433.43	2,315.62	2,199.84	636.71
Ramseur Hosiery Mills, Inc., Asheboro, N. C	Manufacturers of full-fashioned ladies' hosiery.	Dec. 31, 1944	15,963.10	39,218.88	6,684.21	6,350.00	3,542.64
Riverside Manufacturing Co., Inc., Murfreesboro, N. C.	Manufacturer of veneer packages.	Dec. 31, 1941	32,912.80	30,168.90	7,263.73	2,905.49	900.71
		Dec. 31, 1942	35,358.28	27,723.42	4,818.25	4,336.43	2,553.68
Rose's 5, 10, and 25c Stores, Inc., Henderson, N. C	Retail stores	Dec. 31, 1941	356,671.43	59,914.65	56,748.60	31,211.73	9,675.63
		Dec. 31, 1942	356,781.66	59,804.42	56,638.37	50,974.54	22,655.35
		Dec. 31, 1943	356,781.66	59,804.42	56,638.37	50,974.53	22,655.35
		Dec. 31, 1944	356,781.66	56,638.37	56,638.37	53,806.46	22,655.34
Southern Furniture Exposition Building, Inc., South Main St., High Point, N. C.	Furniture show rooms	Nov. 30, 1942	43,157.48	19,703.73	4,951.08	2,874.34	1,142.16
		Nov. 30, 1943	43,157.48	19,703.73	4,951.08	4,455.97	2,624.06
		Nov. 30, 1944	43,157.48	19,523.73	4,951.08	4,682.57	2,000.68
		Nov. 30, 1945	43,157.48	19,703.73	4,951.08	4,703.53	1,980.42
		Dec 31, 1946	46,513.82	16,347.39	1,594.74	275.41	115.12
Tower Hosiery Mills, Burlington, N. C	Hosiery manufacturing	Nov. 30, 1941	63,638.77	16,965.84	6,685.39	2,189.95	None
		Nov. 30, 1942	78,585.35	18,120.62	7,260.55	4,847.66	1,871.05
1ST DISTRICT OF OHIO							
Chakeres Theatres, Inc., 19 South Fountain Ave., Springfield, Ohio.	Motion picture theatre	Aug. 31, 1941	10,920.84	29,832.94	14,729.16	862.79	None
		Aug. 31, 1942	12,444.02	28,309.76	16,055.98	9,690.15	3,772.63
		Aug. 31, 1943	12,444.02	28,309.76	16,055.98	14,450.38	6,781.62
		Aug. 31, 1944	12,444.02	17,491.11	7,980.98	7,448.91	3,439.94
Columbia Motor Sales Co., 525 Sycamore St., Cincinnati, Ohio.	Retail automobile sales and service	Dec. 31, 1943	12,232.50	18,394.01	18,394.01	12,124.56	5,220.46
		Dec. 31, 1944	12,232.50	18,394.01	18,394.01	5,518.69	2,414.64
		Dec 31, 1945	12,232.50	18,394.01	18,394.01	14,995.81	7,615.67
The Crystal Tissue Co., Middletown, Ohio	Manufacturers of tissue paper	Dec. 31, 1940	112,005.17	14,142.54	5,354.98	1,955.37	None
		Dec. 31, 1941	1,155,552.96	57,161.52	27,394.49	13,897.25	4,308.15
		Dec. 31, 1942	125,604.35	28,262.92	17,343.10	15,608.79	6,937.24
		Dec. 31, 1943	125,604.35	28,473.44	17,343.10	15,608.79	6,937.24
		Dec. 31, 1944	125,447.47	55,744.75	17,500.36	16,925.34	7,042.81
		Dec 31, 1945	125,447.47	17,499.98	17,500.36	16,625.34	7,045.33
Dayton Dr. Pepper Bottling Co., 2140 North Gettysburg Ave., Dayton, Ohio.	Bottlers of carbonated beverages	Oct. 31, 1942	4,307.21	19,965.04	12,839.47	6,937.79	1,922.17
		Oct. 31, 1943	5,163.34	12,433.09	12,433.09	11,189.79	3,408.86
		Oct. 31, 1944	6,048.66	11,701.87	11,701.87	11,019.26	3,847.96
		Oct. 31, 1945	8,648.47	10,127.96	10,127.96	9,621.57	3,816.41
		Oct. 31, 1946	10,366.00	8,410.43	8,410.43	630.81	213.95
Great Lakes Greyhound Lines, Inc., of Indiana (formerly Cincinnati & Lake Erie Transportation Co.), 19 South Kenyon St., Dayton, Ohio.	Transportation	Dec. 31, 1942	71,991.72	152,193.28	81,908.28	74,069.83	32,919.92
The Johnston Shelton Co., 8 East 3d St., Dayton, Ohio.	Department store	Jan. 31, 1941	63,299.38	30,568.10	6,202.89	1,946.57	None
		Jan. 31, 1942	73,917.85	36,784.40	16,986.55	8,493.28	2,632.92
The M. & M. Mining Co., c/o N. S. Talbott, President, 131 North Ludlow St., Dayton, Ohio.	Mining gold and silver	Dec. 31, 1940	15,063.16	11,288.59	5,125.33	1,281.33	None
		Dec. 31, 1941	17,375.50	8,976.25	6,273.08	6,743.40	2,090.45
Marcy's Jewelry Store, Inc., 20 West 4th St., Dayton 2, Ohio.	Retail jewelry	Dec. 31, 1942	2,156.44	4,160.52	2,390.78	2,477.94	743.40
		Dec. 31, 1943	2,460.92	3,856.14	2,086.30	2,071.44	621.43
		Dec. 31, 1944	2,999.40	1,547.82	1,547.82	1,470.43	417.91
The Martin Rosenberger Wall Paper Co., 31 East 4th St., Cincinnati, Ohio.	Retail wall paper	Dec. 31, 1942	29,295.27	9,943.12	3,964.10	3,567.69	2,100.97
		Dec. 31, 1943	29,295.27	9,943.12	3,964.10	3,567.69	2,100.97
Moraine Box Co., P. O. Box 1018, Dayton 1, Ohio	Manufacture of wooden boxes and crates.	June 30, 1941	17,513.33	72,969.42	8,560.70	2,536.17	None
		June 30, 1942	18,319.02	89,476.29	13,871.14	5,388.13	1,811.16
		June 30, 1943	19,897.04	87,898.27	12,293.12	11,427.02	6,607.94
		June 30, 1944	22,375.82	85,419.49	9,814.34	15,403.86	6,662.33
		June 30, 1945	24,529.87	83,265.44	7,660.29	7,526.29	4,198.88
Ohio Supply Co., 21 South Center St., Springfield, Ohio.	Retailer of lodge supplies	Dec. 31, 1942	25,181.27	20,685.83	9,449.02	8,504.11	5,008.02
		Dec. 31, 1943	31,570.79	3,059.50	3,059.50	2,753.55	1,621.84
		Dec. 31, 1944	31,570.79	3,059.50	3,059.50	2,906.53	1,621.53
		Dec. 31, 1945	31,570.79	3,059.50	3,059.50	2,906.53	1,621.53
Pettibone Bros. Mfg. Co., 628 Sycamore St., Cincinnati, Ohio.	Manufacturers of uniforms	Mar. 31, 1943	7,813.95	44,963.80	6,715.89	6,861.23	2,158.36
		Mar. 31, 1944	8,403.32	44,374.43	6,126.52	6,154.08	1,843.59
		Mar. 31, 1945	9,058.68	43,719.07	5,471.16	5,160.40	1,545.84
		Mar. 31, 1946	9,421.99	43,355.76	5,107.85	3,841.56	1,521.96
The Randall Co., 5000 Spring Grove Ave., Cincinnati, Ohio.	Manufacturing automobile accessories.	June 30, 1944 [1]	97,407.35	None	None	16,894.94	7,306.97
Tube Products Corp., 820 North 2d St., Tipp City, Ohio.	Manufacturers of welded tubing	Sept. 30, 1942	3,600.83	15,104.67	5,424.17	7,585.25	3,407.19
10TH DISTRICT OF OHIO							
Bersted Manufacturing Co., Hissong Ave., Fostoria, Ohio.	Manufacturers—electrical devices	Dec. 31, 1941	53,068.58	115,773.97	8,127.71	8,127.71	2,519.59
		Dec. 31, 1942	35,043.87	115,773.97	8,127.71	7,314.94	4,307.69
		Dec. 31, 1943	35,043.87	9,349.29	9,349.29	8,414.34	4,955.13
		Dec. 31, 1944	37,388.29	8,102.83	8,102.83	7,697.69	3,580.66
Buckeye Winery, Inc., 5405 Telegraph Rd., Toledo, Ohio.	Manufacture and sale of wine	May 31, 1943	8,157.36	29,908.89	6,284.63	6,132.08	2,379.28
		May 31, 1944	8,963.93	29,102.82	5,238.06	5,209.91	1,562.62
Copeland Refrigeration Corp., Sidney, Ohio	Manufacturer of refrigeration equipment.	Sept. 30, 1941	71,309.38	737,706.35	61,941.23	24,776.50	None
		Sept. 30, 1942	88,619.23	872,684.03	76,531.74	48,844.03	17,475.49
		Sept. 30, 1943	88,619.23	872,684.03	76,531.74	68,878.56	30,012.79
The Curthalt Co., (now) Flemington, N. J., (formerly) Canton, Ohio.	Manufacturing and leasing pretzel typing machines.	Dec. 31, 1941	2,591.24	17,249.98	5,952.29	2,921.30	671.90
Gendron Wheel Co., 226 West 3d St., Perrysburg, Ohio.	Manufacturers of invalid chairs, playground equipment, etc.	Aug. 31, 1944	12,148.06	68,593.63	40,298.89	37,926.00	18,948.73
		Aug. 31, 1945	12,610.15	68,136.52	39,841.78	37,849.69	18,923.82
Gro-Cord Sole & Heel Co. (formerly Lima Cord Sole & Heel Co.), 817 North Jackson St., Lima, Ohio.	Manufacturers of rubber soles and heels.	Dec. 31, 1942	93,634.72	53,925.88	18,075.67	16,268.11	7,230.26
Merchants Industries, Inc., Merchants Bldg., Bellefontaine, Ohio.	Commercial printing	Dec. 31, 1941	25,515.00	32,367.94	11,304.63	4,617.17	1,431.32
		Dec. 31, 1942	29,067.94	28,815.00	7,751.69	7,598.70	4,474.79
		Dec. 31, 1943	29,756.33	28,126.61	7,063.30	6,564.92	3,938.29
		Dec. 31, 1945	27,554.03	30,328.91	9,265.60	8,802.32	4,910.77
Peerless Molded Plastics, Inc., 401 Hamilton St., Toledo, Ohio.	Manufacturers molded plastics parts.	Dec. 31, 1943	5,257.66	10,097.62	10,097.62	16,555.09	6,579.71
		Dec. 31, 1944	6,218.34	9,138.49	9,138.49	2,208.78	627.76
7-Up Bottling Co., of Omaha, Nebr., Napoleon, Ohio.	Manufacturing non-alcoholic beverages.	Feb. 25, 1941	2,894.25	22,504.66	14,305.89	3,631.48	None
		Feb. 18, 1942	3,974.44	31,756.48	15,908.68	6,169.36	2,714.52
		Feb. 28, 1943	8,160.46	34,310.58	13,020.34	10,372.12	3,107.64
		Feb. 29, 1944	11,420.26	20,393.75	11,835.54	10,918.14	4,292.57

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1949—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10TH DISTRICT OF OHIO—continued							
The Seven-Up Iowa Co., Napoleon, Ohio	do	Feb. 28, 1941	$10,222.39	$60,269.85	$44,382.53	$14,471.53	None
		Feb. 28, 1942	13,105.30	73,922.98	55,042.24	42,478.82	$13,155.23
		Feb. 28, 1943	16,793.51	71,728.44	52,847.70	27,059.58	14,764.86
		Feb. 29, 1944	18,202.46	72,334.06	53,453.32	3,652.97	1,588.53
11TH DISTRICT OF OHIO							
The Irving Drew Corp., 347 West Mulberry St., Lancaster, Ohio.	Manufacturing of women's shoes.	June 30, 1943	28,063.87	64,202.98	25,023.65	22,521.28	12,211.15
		June 30, 1944	28,063.87	29,514.05	25,023.65	23,143.45	11,887.94
		June 30, 1945	28,063.87	25,023.65	25,023.65	23,772.47	11,357.31
		June 30, 1946	28,063.87	25,023.65	25,023.65	11,983.92	5,828.09
The Dundee Coal Co., c/o James Carrick & R. B. Hurst, Transferees, Room 1980, A. I. U. Bldg., 50 West Broad St., Columbus, Ohio.	Coal properties	Jan. 1-June 30, 1941.	8,147.44	19,954.82	4,870.28	845.29	194.42
		June 30, 1942	8,147.44	19,954.82	4,870.28	2,191.63	679.40
Hatton Coal Co., 16 East Broad St., Columbus, Ohio.	Wholesale coal on commission	Dec. 31, 1941	1,568.14	6,931.76	966.77	338.37	77.82
		Dec. 31, 1942	1,568.14	6,931.76	966.77	870.09	261.03
		Dec. 31, 1943	1,568.14	6,931.76	966.77	870.09	261.03
		Dec. 31, 1944	1,568.14	6,931.76	966.77	918.43	261.03
Downey Joyce 7-Up, Inc., 541 West 2d Ave., Columbus, Ohio.	Manufacturers of soft drinks	Dec. 31, 1940	158,868.60	31,511.40	8,476.40	2,119.10	None
		Dec. 31, 1941	191,909.83	36,190.17	10,390.17	9,209.48	2,854.90
		Dec. 31, 1942	192,124.87	35,875.13	10,075.13	9,067.61	4,030.05
The Ohio Public Service Co. (formerly The Marion-Reserve Power Co.), 198 South Main St., Marion, Ohio.	Public utilities—manufacture and sale of electric energy and water.	Dec. 31, 1942	545,860.45	400,614.58	42,226.11	76,007.00	33,780.89
		Dec. 31, 1943	545,860.45	400,614.58	42,226.11	76,007.00	33,780.89
		Dec. 31, 1944	545,860.45	400,614.58	42,226.11	40,114.80	16,890.44
Ohio Wax Paper Co., Transferor (Pollack Realty Corp. and Pollack Paper & Box Co., Dallas, Tex., Transferees), c/o Robert G. Adair, 2215 Union Central Bldg., Cincinnati, Ohio	Paper manufacturing and converting.	Dec. 31, 1941	81,503.14	93,928.31	71,724.32	11,706.18	3,628.92
		Dec. 31, 1942	81,520.54	93,910.91	71,706.92	40,035.38	17,793.51
		Dec. 31, 1943	81,520.54	93,910.91	71,706.92	6,874.45	3,055.32
The Segal Schadel Co., of Columbus, 40 South Yale Ave., Columbus, Ohio.	Waste paper	Dec. 31, 1943	10,995.13	5,491.74	5,491.74	4,942.57	1,512.52
		Dec. 31, 1944	10,995.13	5,491.74	5,491.74	3,926.57	1,229.45
W. C. O. L. Inc., 33 North High St., Columbus, Ohio.	Radio	Dec. 31, 1943	8,066.05	8,721.40	7,934.74	7,141.27	2,162.39
		Jan. 1-Oct. 31, 1944.	9,283.61	6,717.18	6,717.18	5,317.77	1,544.71
The Wendt-Bristol Co., 51 East State St., Columbus, Ohio.	Manufacturer wholesale and retail drugs.	Dec. 31, 1942	11,001.32	11,342.38	9,240.06	8,389.03	2,680.63
		Dec. 31, 1943	11,844.59	10,075.53	7,973.21	7,228.29	2,297.80
		Dec. 31, 1944	13,316.48	8,252.55	6,150.23	2,881.99	2,881.99
		Dec. 31, 1945	15,929.04	5,594.98	3,492.66	1,988.40	1,988.40
18TH DISTRICT OF OHIO							
The Acme Shoe Co., 1265 West 6th St., Cleveland, Ohio.	Wholesale shoes	Jan. 31, 1943 [2]	514.85	7,790.29	430.15	391.64	117.49
The Bowman Products Co. (formerly The Bowman Auto Supply Co.), 850 East 72d St., Cleveland, Ohio.	Jobbing automobile supplies	Dec. 31, 1941	23,509.77	166,490.23	27,312.48	12,290.62	3,810.09
		Dec. 31, 1942	25,069.77	164,930.23	27,312.48	24,581.24	13,515.92
		Dec. 31, 1943	25,069.77	164,930.23	27,312.48	24,581.24	13,515.92
The Brush Development Co., 3311 Perkins Ave., Cleveland, Ohio.	Manufacturing crystals and hearing aids.	Dec. 31, 1940	246,773.93	254,911.83	30,379.02	12,098.23	None
		Dec. 31, 1941	299,761.61	419,296.82	36,481.25	21,888.93	6,785.51
		Dec. 31, 1942	293,763.45	425,294.98	37,573.66	33,816.29	15,029.47
The Cleveland Clinic Pharmacy, Inc., 2020 East 93d St., Cleveland, Ohio.	Owning and operating a retail pharmacy.	May 31, 1945	2,618.06	13,530.71	13,530.71	12,854.18	4,051.97
		May 31, 1946	2,870.41	13,278.36	13,278.36	6,656.27	2,302.07
The Cleveland Range Co., 3333 Lakeside Ave., Cleveland, Ohio.	Manufacturers of steam-ranges	Dec. 31, 1944	29,781.54	3,997.83	3,997.83	3,797.94	2,113.84
The CurthaltCo. (now) Flemington, N. J. (formerly) Canton, Ohio.	Manufacturing and leasing pretzel typing machines.	Dec. 31, 1942	2,574.60	17,266.62	5,968.91	3,743.14	1,122.94
The Factory Stores Co. of Cleveland, 7016 Euclid Ave., Cleveland, Ohio.	Restaurant	Oct. 31, 1943	4,069.54	12,695.65	12,695.65	11,961.13	3,623.65
		Oct. 31, 1944	3,651.22	13,113.97	13,113.97	12,122.97	3,886.35
		Oct. 31, 1945	4,266.70	12,498.49	12,498.49	11,873.58	3,938.85
The Factory Stores Co. of Mahoning, 7016 Euclid Ave., Cleveland 3, Ohio.	do	Oct. 31, 1942 [1]	27,279.61	None	None	2,221.31	1,039.59
The Factory Stores Co. of Ohio, 7016 Euclid Ave., Cleveland, Ohio.	do	Oct. 31, 1945	3,667.60	23,611.91	23,611.91	41,556.82	19,374.40
		Oct. 31, 1943	3,555.78	11,727.52	11,727.52	9,653.90	3,172.10
		Oct. 31, 1944	5,037.68	10,245.62	10,245.62	9,647.96	2,921.31
		Oct. 31, 1945	5,572.71	9,710.59	9,710.59	9,225.06	2,806.72
Firestone Service Stores, Inc. of Louisville, Brook and Broadway, Louisville, Ky.	Automotive tires and accessories.	Oct. 31, 1943	5,461.59	3,588.66	2,860.83	2,574.75	772.43
		Oct. 31, 1944	6,657.24	2,393.01	1,665.18	1,568.05	449.60
The A. L. Garber Co., Union St., Ashland, Ohio	Printing and paper box manufacturing.	Dec. 31, 1941	85,248.58	68,826.85	31,461.90	7,350.94	2,278.79
		Dec. 31, 1942	83,806.17	68,826.85	31,461.90	2,297.94	1,021.31
		Dec. 31, 1943	83,806.17	68,826.85	31,461.90	54,859.58	24,382.03
		Dec. 31, 1944	83,806.17	63,826.85	31,461.90	29,888.81	12,584.76
General Biochemicals, Inc., P. O. Box 330, Chagrin Falls, Ohio.	Manufacturers of vitamin products.	Dec. 31, 1944	14,772.39	26,901.78	16,952.62	9,022.88	4,979.20
The Edward R. Hart Co., 437 McGregor Ave. NW., Canton, Ohio.	Built up roofing and insulation work; jobbing sales of asphalt, asbestos, and magnesia products.	Dec. 31, 1944	6,736.34	632.47	632.47	600.85	170.77
The Jupiter Steamship Co., 317 Rockefeller Bldg., Cleveland, Ohio.	Marine transportation	Dec. 31, 1942	6,780.00	19,713.28	11,517.06	10,365.35	3,175.55
		Dec. 31, 1943	6,780.00	19,713.28	11,517.06	9,002.54	3,175.55
The Key-Tag Checking System Co., 6509 Hough Ave., Cleveland, Ohio.	Identification system for laundries.	Dec. 31, 1940	7,402.79	16,565.71	10,122.75	7,551.40	None
		Dec. 31, 1941	7,688.64	16,279.86	19,251.04	10,721.93	4,770.47
		Dec. 31, 1942	8,313.10	15,665.40	18,626.58	19,280.92	8,515.31
		Dec. 31, 1944	9,727.41	14,241.09	17,212.27	22,252.86	11,214.16
		Dec. 31, 1945	10,518.62	13,449.38	16,421.06	3,772.84	1,151.71
The Land Title Guarantee & Trust Co., Plain Dealer Bldg., Cleveland, Ohio.	Insurance—other than life or mutual.	Dec. 31, 1940	87,047.90	25,417.67	19,245.68	5,334.24	None
		Dec. 31, 1941	92,294.93	33,474.18	33,474.18	17,704.03	3,976.67
		Dec. 31, 1942	102,831.83	34,110.78	22,937.28	15,670.68	6,964.73
		Dec. 31, 1943	102,831.83	34,110.78	22,937.28	20,643.55	9,174.92
The Lederer Terminal Warehouse Co., 825 Erieside Ave., Cleveland, Ohio.	Warehousing	Dec. 31, 1942	21,986.15	20,549.81	7,711.57	6,940.42	4,087.13
		Dec. 31, 1943	21,986.15	20,549.81	7,711.57	6,940.42	4,087.13
Mahoning Mining Co., Stambaugh Bldg., Youngstown, Ohio.	Mining fluorspar, lead, and zinc.	Dec. 31, 1942	61,772.77	381,773.42	234,233.46	188,981.96	93,903.38
		Dec. 31, 1943	84,672.03	358,874.15	211,334.20	190,200.78	84,533.68
Miller's Gold Seal Dairy, Inc., 1829 East 55th St., Cleveland, Ohio.	Wholesale dairy	Dec. 31, 1944	10,618.54	20,154.74	6,396.66	6,076.83	2,315.68
The Mooney Iron Works Co., 3319 East 80th St., Cleveland, Ohio.	Construction—subcontractors iron and steel fabrication and erection.	Dec. 31, 1941	5,297.48	23,532.06	5,228.55	3,950.10	1,666.61
		Dec. 31, 1942	7,450.56	21,456.78	3,153.27	3,537.02	1,061.10
		Dec. 31, 1943	8,293.79	431.76	2,310.04	2,751.41	825.42
		Dec. 31, 1944	9,146.31	None	1,271.20	1,980.73	571.28

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18TH DISTRICT OF OHIO—continued							
Motor Terminals, Inc. (now) 620 West 4th St., Cincinnati, Ohio; (formerly) Cleveland, Ohio.	Motor truck transportation	Dec. 31, 1944	$25,900.42	$523.70	$523.70	$1,300.41	$725.49
		Dec. 31, 1945	25,512.83	911.29	911.29	1,668.62	969.91
Ohio Ferro-Alloys Corp., Citizens Bldg., Canton, Ohio.	Manufacture of ferro-alloys	Dec. 31, 1940	126,047.14	51,041.17	14,432.14	5,772.85	None
		Dec. 31, 1941	148,886.35	61,458.31	17,663.72	9,715.05	3,011.66
Ostendorf-Morris Co., 925 Guardian Bldg., Cleveland, Ohio.	Real estate, property management and appraisal service.	July 31, 1946	9,803.09	6,569.04	6,569.04	2,615.92	1,128.24
The Redebaugh-Fetzer Co., 1737 East 12th St., Cleveland 14, Ohio.	Manufacturer and dealer physician supplies.	Dec. 31, 1943	4,579.34	4,931.11	4,931.11	4,437.99	1,331.41
		Dec. 31, 1944	4,579.34	4,931.11	4,931.11	4,684.56	1,331.41
		Dec. 31, 1945	4,894.44	4,616.01	4,616.01	4,514.38	1,283.04
The Schirmer-Dornbirer Pump Co., 1719 East 39th St., Cleveland, Ohio.	Manufacturing	Dec. 31, 1940	12,942.38	15,377.42	11,960.30	2,990.07	None
		Dec. 31, 1941	14,953.04	24,036.14	14,649.87	5,390.81	1,976.43
		Dec. 31, 1943	15,868.73	24,036.14	14,649.87	13,184.88	6,772.93
The Sugardale Provision Co., 1018 McKinley Ave. SW., Canton, Ohio.	Meat slaughtering, packing, and distribution of food products.	Sept. 30, 1941	41,029.48	71,589.53	5,985.14	1,804.13	None
		Sept. 30, 1942	50,347.59	85,116.23	6,190.71	5,394.84	2,009.14
		Sept. 30, 1943	47,781.92	87,681.99	8,756.38	10,304.34	4,579.70
		Sept. 30, 1944	47,213.57	88,250.25	6,567.36	7,378.46	3,148.38
The Tappan Stove Co., 150 Wayne St., Mansfield, Ohio.	Manufacturing munitions, gasoline tanks etc.	Dec. 31, 1940	321,342.19	72,409.62	22,658.38	8,915.60	None
		Dec. 31, 1941	384,669.73	87,642.28	23,038.78	13,823.27	4,285.21
		Dec. 31, 1942	382,665.81	87,642.29	23,038.79	20,734.91	9,215.52
		Dec. 31, 1943	382,665.81	87,642.29	23,038.79	20,734.91	9,215.52
United Vacuum Cleaner Stores, Inc., 1224 Huron Rd., Cleveland, Ohio.	Retail electrical household appliances.	Dec. 31, 1940	7,896.93	18,786.67	11,218.06	2,804.52	None
		Dec. 31, 1941	10,172.85	21,968.39	14,204.38	10,464.33	3,243.95
		Dec. 31, 1942	12,735.26	26,698.00	14,204.38	12,784.12	9,353.46
The Wilson Transit Co., 960 Rockefeller Bldg., Cleveland, Ohio.	Transportation of bulk freight by water.	Dec. 31, 1940	274,811.57	30,119.35	18,832.04	7,532.81	None
		Dec. 31, 1941	331,676.30	40,901.29	22,184.10	13,310.46	4,126.24
The Youngstown Arc Engraving Co., Vindicator Bldg., Youngstown, Ohio.	Engraving and photos	Dec. 31, 1943	14,773.00	5,659.53	5,659.53	5,093.57	1,740.52
		Dec. 31, 1944	14,773.00	5,659.53	5,659.53	5,376.55	2,945.07
The Youngstown Steel Tank Co., 512 Elk St., Youngstown, Ohio.	Manufacture of steel tanks	Sept. 30, 1941	16,998.42	86,800.96	17,469.54	4,367.38	None
		Sept. 30, 1942	19,850.12	111,887.70	14,617.84	8,782.71	3,509.01
		Sept. 30, 1943	19,850.12	111,887.70	14,617.84	11,222.99	7,610.46
		Sept. 30, 1944	19,850.12	33,340.13	14,617.84	13,192.29	7,730.02
		Sept. 30, 1945	19,850.12	14,617.84	14,617.84	13,886.94	7,747.45
OKLAHOMA							
The Akin Gasoline Co., 1801 National Bank Bldg. of of Tulsa, Tulsa, Okla.	Gasoline brokerage	Dec. 31, 1940	5,467.74	35,097.26	7,716.15	101.67	None
		Dec. 31, 1941	6,172.12	34,392.88	8,721.57	3,348.73	785.00
		Dec. 31, 1942	7,090.80	47,534.20	7,802.89	9,526.80	2,911.55
		Dec. 31, 1943	7,090.80	33,474.20	7,802.89	7,022.60	2,105.78
Cimarron Gasoline Corp., 601 Atlas Life Bldg., Tulsa, Okla.	Petroleum refining	Dec. 31, 1941	8,036.73	13,584.69	7,037.60	5,832.58	1,808.10
		Dec. 31, 1942	7,682.92	12,897.21	8,964.46	9,262.15	2,811.59
		Dec. 31, 1943	6,642.77	13,937.36	10,004.61	9,290.06	3,310.98
		Dec. 31, 1944	5,195.44	15,384.69	11,454.94	5,388.54	1,537.26
Commander Mills, Inc., Sand Springs, Okla.	Textile manufacturers	Dec. 31, 1941	80,205.80	71,301.90	48,440.92	26,004.65	8,061.44
		Dec. 31, 1942	80,292.94	71,214.76	48,353.78	112,424.08	49,966.25
		Dec. 31, 1943	80,292.94	71,214.76	48,353.78	84.76	37.67
		Dec. 31, 1944	80,292.94	71,214.76	48,353.78	8,395.16	3,534.80
The Examiner Co., 321-323 Osage, Bartlesville, Okla.	Newspapers	Dec. 31, 1944	5,381.03	10,064.82	10,064.82	3,780.26	1,074.40
Macklanburg Supply Co., Inc., 111 Northwest 23d St., Oklahoma City, Okla.	Wholesale refrigeration and miscellaneous supplies.	June 30, 1943	3,221.17	1,341.31	719.38	647.44	194.23
		June 30, 1944	3,221.17	1,341.31	719.38	665.28	194.23
		June 30, 1945	3,221.17	1,341.31	719.38	683.41	194.22
Moore County Carbon Co., Phillips Bldg., Bartlesville, Okla.	Production and sale of carbon black.	Dec. 31, 1940	28,628.63	75,769.72	8,072.67	1,563.60	None
		Dec. 31, 1941	26,807.17	77,891.18	27,368.99	21,733.76	6,737.46
		Dec. 31, 1942	27,397.81	77,000.54	26,478.35	30,110.51	16,577.86
		Dec. 31, 1943	30,263.46	15,841.74	23,612.70	23,536.76	12,601.58
		Dec. 31, 1944	28,932.12	17,173.08	24,944.04	23,985.67	13,256.56
Noble Drilling Corp., 209 Stanolind Bldg., Tulsa, Okla.	Contract drilling of oil and gas wells.	Nov. 30, 1944	222,528.93	454,113.35	454,113.35	808,370.45	333,047.10
Seismograph Service Corp., 709 Kennedy Bldg., Tulsa, Okla.	Geophysical survey also customary oil and gas operations and development.	Dec. 31, 1940	86,161.23	116,355.77	46,066.22	15,044.28	None
		Dec. 31, 1941	95,034.58	159,551.31	68,970.10	9,017.37	2,540.55
		Dec. 31, 1942	91,865.54	175,176.14	70,956.39	98,894.75	43,953.23
Southwest Machinery Co., 1900 Linwood Blvd., Oklahoma City, Okla.	Road and contractors machinery and service.	Dec. 31, 1943	24,155.76	39,743.42	39,743.42	36,202.71	20,857.81
		Dec. 31, 1944	26,074.51	37,824.67	37,824.67	36,627.26	18,228.50
Western Seismograph Supply Co., 1121 Petroleum Bldg., Oklahoma City, Okla.	Seismograph supplies	Dec. 31, 1941	3,380.39	8,857.83	4,673.19	2,007.59	461.75
		Dec. 31, 1942	4,144.56	7,712.20	3,909.02	3,518.11	1,055.40
Western States Construction Co., 1142 Southeast 29th St., Box 4502, Oklahoma City, Okla.	Pipe-line contractors	Aug. 31, 1944	1,718.23	811.24	811.24	346.85	104.05
OREGON							
Interstate Tractor & Equipment Co., 2855 Northwest Front Ave., Portland, Oreg.	Tractors, construction and logging equipment.	Dec. 31, 1944	66,293.82	16,408.31	16,408.31	20,884.79	8,793.58
		Dec. 31, 1945	83,171.46	2,576.73	2,796.79	13,078.52	5,506.74
Medford Concrete Construction Co., 1320 North Riverside Ave., Medford, Oreg.	Sand, gravel, and concrete pipe	Dec. 31, 1941 [3]	2,228.12	5,289.40	2,093.64	972.96	223.79
		Dec. 31, 1942 [3]	1,674.85	5,842.67	2,646.91	2,757.35	827.21
Pacific Plywood Corp., Willamina, Oreg.	Manufacture of plywood and logging.	Dec. 31, 1940	43,591.99	160,478.22	91,714.85	38,707.91	None
		Dec. 31, 1941	49,111.15	207,660.89	116,354.28	63,994.86	19,838.40
		Dec. 31, 1942	59,491.92	197,280.12	105,973.51	95,889.16	43,582.82
Portland Lumber Mills, 6611 North Burlington Ave., Portland, Oreg.	Lumber manufacturing	Dec. 31, 1944	54,210.32	9,321.47	9,321.47	8,855.49	3,728.57
Semler Optical Department, Inc., Alisky Bldg., Portland, Oreg.	Optometry	Dec. 31, 1942 [1]	14,365.39	None	None	6,576.20	4,049.31
		Dec. 31, 1943 [1]	14,365.39	None	None	3,190.10	1,878.61
Sunset Motor Co., 3d and Jefferson Sts., The Dalles, Oreg.	Automobile sales and service	Dec. 31, 1941 [3]	10,233.86	13,074.33	2,237.25	1,268.14	317.03
Wood Tractor Co. (formerly Walling Tractor & Equipment Corp.), 1103 Southeast Main St., Portland, Oreg.	Sales agency—machinery	Dec. 31, 1940	3,474.11	14,560.92	7,070.89	872.47	None
		Dec. 31, 1941	4,651.17	17,347.96	8,343.32	3,337.32	1,468.42
		Dec. 31, 1942	4,651.17	17,347.96	8,343.32	7,508.99	2,252.69
		Dec. 31, 1943	5,176.32	16,822.81	7,818.17	7,328.94	2,198.68
1ST DISTRICT OF PENNSYLVANIA							
Auch Inter-Borough Transit Co., 1514 Fayette St., Conshohocken, Pa.	Passenger transportation—common carrier (motor bus).	Dec. 31, 1942	590.48	6,057.50	1,440.24	1,514.98	438.14
		Dec. 31, 1943	568.90	6,338.08	1,720.82	612.78	464.62
		Dec. 31, 1944	373.69	6,274.29	1,657.03	1,574.18	447.39
Boston Tidewater Terminal, Inc., Broad Street Station Bldg., Philadelphia, Pa.	Warehousing and managing warehouses and terminals.	Dec. 31, 1941	18,238.91	13,710.21	4,588.34	1,605.92	497.83

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1ST DISTRICT OF PENNSYLVANIA—continued							
Eureka Stores, 1120 Commercial Trust Bldg., Philadelphia, Pa.	General stores—retail	Dec. 31, 1944	$200,746.85	$84,150.27	$8,623.62	$8,192.44	$3,449.45
Glassine Paper Co., Balligomingo Rd., West Conshohocken, Pa.	Glassine paper	Dec. 31, 1941	54,686.69	117,942.12	45,671.11	32,993.10	10,227.87
		Dec. 31, 1942	62,935.12	118,624.48	37,422.68	33,680.41	14,969.07
		Dec. 31, 1943	62,305.85	38,051.95	38,051.95	26,920.14	11,964.51
		Dec. 31 1944	61,125.52	38,051.95	38,051.95	27,716.82	11,670.24
		Dec. 31, 1945	57,805.85	38,051.95	38,051.95	33,907.90	14,277.01
The J. L. N. Smythe Co., 16th and Callowhill Sts., Philadelphia 30, Pa.	Wholesalers of paper, etc	Dec. 31, 1945	19,002.24	5,370.21	5,370.21	3,195.78	1,786.21
Kay Jewelry Co., York, Pa., 21 South George St., York, Pa.	Retail installment jewelry	June 30, 1941	3,333.37	9,342.34	2,137.29	665.15	None
		June 30, 1942	2,750.00	9,925.71	3,756.22	1,413.52	598.50
		June 30, 1943	3,738.60	8,937.11	2,767.62	2,535.89	1,466.83
		June 30, 1944	4,581.51	8,094.20	1,924.71	1,794.50	519.67
		June 30, 1945	6,506.22	7,784.27	1,614.78	1,534.04	435.98
Penn Elastic Co., 22 Maplewood Ave., Philadelphia, Pa.	Manufacture of elastic fabrics	July 31, 1945	10,358.88	5,498.98	5,498.98	5,794.03	1,987.32
Philgite Co., Inc., Room 802, Liberty Title & Trust Bldg., Broad and Arch Sts., Philadelphia, Pa.	Sale and application of road compounds.	Dec. 31, 1945	7,186.23	35,847.71	35,847.71	4,093.09	1,193.20
St. Lawrence Dairy Co., 221 South 9th St., Reading, Pa.	Purchase and sale of milk and manufacture of milk products.	Dec. 31, 1940	19,849.66	22,155.77	3,089.84	345.49	None
		Dec. 31, 1941	22,968.82	22,155.76	3,564.09	1,133.88	498.90
		Dec. 31, 1942	24,527.18	24,091.13	2,005.73	1,405.16	1,063.04
		Dec. 31, 1943	24,527.18	24,091.13	2,005.73	1,405.16	1,063.04
Sheridan Towing Co., Inc., 12 South Twelfth St., Philadelphia, Pa.	Water transportation	Dec. 31, 1940	6,945.50	36,567.65	14,283.75	3,570.94	None
		Dec. 31, 1941	7,107.91	36,405.24	19,546.58	7,818.63	2,423.77
		Dec. 31, 1942	7,107.91	36,405.64	19,546.58	17,591.92	7,107.75
		Dec. 31, 1943	7,107.91	36,405.64	19,546.58	17,591.92	7,107.75
		Dec. 31, 1944	8,298.86	35,214.29	18,355.63	17,900.04	8,183.80
		Dec. 31, 1945	9,575.98	33,937.17	17,078.51	16,224.58	7,741.36
Sun Ray Drug Co., 1227 North Broad St., Philadelphia, Pa.	Retail drug stores	Jan. 31, 1941	303,982.02	119,181.53	78,347.20	10,284.98	None
		Jan. 31, 1942	253,496.53	153,763.68	83,542.71	48,242.78	14,465.62
		Jan. 31, 1943	253,496.33	160,271.00	71,685.39	63,461.47	28,674.15
		Jan. 31, 1944	252,701.03	160,035.62	64,935.66	58,747.84	25,974.27
		Jan. 31, 1945	251,931.71	160,035.62	64,935.66	61,688.88	25,974.25
Sylvan Seal Milk, Inc., 612 South 24th St., Philadelphia, Pa.	Dairy products	Dec. 31, 1941	61,017.37	55,797.12	51,147.23	32,418.06	9,610.25
		Dec. 31, 1942	55,365.68	51,772.29	51,147.23	64,044.16	27,712.68
		Dec. 31, 1943	55,177.62	51,147.23	51,147.23	46,032.51	20,458.89
		Dec. 31, 1944	55,177.62	51,147.23	51,147.23	48,346.30	20,458.89
		Dec. 31, 1945	48,589.87	51,147.23	51,147.23	48,589.87	20,458.89
Transportation Sash Co., Main & Washington Sts., Topton, Pa.	Manufacture of sash for public carriers and windshields for army vehicles.	Dec. 31, 1941	1,364.05	46,997.00	30,070.44	15,780.35	5,586.35
		Dec. 31, 1942	2,109.39	46,251.86	30,611.58	37,077.66	20,653.30
		Dec. 31, 1944	6,787.33	31,860.81	25,933.66	13,938.23	7,405.47
Weland Theatre Co., 900 Bankers Securities Bldg., Philadelphia, Pa.	Motion picture exhibitor	Dec. 31, 1944	12,440.43	7,388.28	7,388.28	9,693.82	4,110.55
William Goldman Theatres, Inc., 1518 Walnut St., Philadelphia, Pa.	Service—motion pictures theatres.	Dec. 31, 1940	32,854.35	50,313.96	6,195.08	444.18	None
		Dec. 31, 1941	39,365.62	43,802.69	10,873.14	3,867.98	1,143.82
		Dec. 31, 1943	34,170.94	68,051.10	12,839.95	11,555.96	6,543.75
York Bus Co., 520 North Hartley St., York, Pa	Bus transportation	Dec. 31, 1943	27,484.81	42,220.08	42,377.87	28,080.70	16,951.16
		Dec. 31, 1944	27,484.81	42,220.08	42,377.87	20,028.75	18,578.12
12TH DISTRICT OF PENNSYLVANIA							
Miller's Furniture Store of Sunbury, Inc, 437 Market St., Sunbury, Pa.	Furniture and house furnishings.	Aug. 31, 1941	10,506.85	33,619.35	10,591.42	2,821.06	None
		Aug. 31, 1942	11,800.00	34,912.50	15,611.80	5,454.44	2,144.37
Scranton Broadcasters, Inc., 1000 Wyoming Ave., Scranton, Pa.	Radio broadcasting	Dec. 31, 1940	32,864.62	46,935.38	1,027.06	291.86	None
		Dec. 31, 1941	39,986.09	39,813.91	8,094.16	3,298.46	975.41
		Dec. 31, 1942	39,986.09	39,813.91	9,603.91	8,847.81	4,493.37
		Dec. 31, 1943	39,986.09	39,813.91	9,603.91	8,643.52	4,493.37
		Dec. 31, 1944	39,986.09	39,813.91	9,603.91	9,123.70	3,843.37
		Dec 31, 1945	39,986.09	39,813.91	9,603.91	9,124.71	3,843.37
23D DISTRICT OF PENNSYLVANIA							
Busch Kredit Jewelry Co., 37 East Madison St., Chicago, Ill.	Retail installment jewelry	Dec. 31, 1941	23,633.95	12,669.49	6,581.46	4,096.93	1,354.70
		Dec. 31, 1942	28,567.23	16,011.27	1,669.00	12,521.05	7,373.52
		Dec. 31, 1943	29,318.38	7,005.88	917.85	6,819.71	4,016.05
		Dec. 31, 1944	26,873.88	9,450.38	3,362.35	8,359.47	4,663.71
Calgon, Inc., Hagan Bldg. 323 4th Ave., Pittsburgh, Pa.	Sale of water softening chemicals.	Dec. 31, 1940	39,106.86	126,335.64	30,393.56	1,316.08	None
		Dec. 31, 1942	46,198.58	158,051.42	36,558.08	63,979.11	28,435.16
		Dec. 31, 1943	46,198.58	158,051.42	36,558.08	32,902.27	14,623.24
Eastern Clay Products, Inc., 409 Indiana Theater Bldg., Indiana, Pa.	Mining, processing and selling clay.	Dec. 31, 1945	45,322.97	14,181.70	7,008.11	6,657.71	2,803.25
Equipment & Supplies, Inc., 624 Grant Bldg., Pittsburgh, Pa.	Contractors, machinery and supplies.	Dec. 31, 1941	6,024.56	36,458.21	6,883.60	5,911.33	2,360.86
		Dec. 31, 1942	7,757.42	34,725.35	5,150.74	5,364.09	1,556.09
		Dec. 31, 1943	9,260.22	33,222.55	3,901.97	3,819.92	1,145.98
		Dec. 31, 1944	11,732.12	47,170.73	2,696.04	3,019.94	920.97
Fayette Broadcasting Corp., Fayette Title & Trust Bldg., Uniontown, Pa.	Radio broadcasting	Dec. 31, 1943	5,449.19	2,152.29	2,152.29	1,937.06	581.12
		Dec. 31, 1944	5,449.19	2,152.29	2,152.29	2,044.18	581.12
		Dec. 31, 1945	5,449.19	2,152.29	2,152.29	2,044.68	581.12
Fretz-Moon Tube Co., Inc., East Butler, Pa	Manufacture of pipe	Dec. 31, 1940	204,112.52	131,848.63	103,740.53	40,926.74	None
		Dec. 31, 1941	234,341.27	176,701.39	16,789.89	10,360.35	3,063.73
Housing Mortgage Corp., 394 Union Trust Bldg., Pittsburgh, Pa.	Mortgage company	Dec. 31, 1941	40,094.98	4,801.91	4,801.91	1,708.22	505.16
		Dec. 31, 1942	40,094.99	49,773.11	4,801.90	8,896.26	4,235.23
		Dec. 31, 1943	40,094.99	49,773.11	4,801.90	6,874.38	3,565.18
Ice-Capades, Inc., First office floor, Wm. Penn Hotel, Pittsburgh, Pa.	Staging of ice shows	Apr. 30, 1943	5,463.16	169,794.91	105,815.51	11,495.00	381.89
		Apr. 30, 1944	6,173.39	169,084.68	105,105.08	77,403.01	43,811.89
Lutz & Schramm, Inc., 1412 River Ave., Pittsburgh, Pa.	Manufacturers of food products.	Jan. 1, to Sept. 30, 1940	27,096.29	26,797.73	7,105.55	2,071.12	None
		Sept. 30, 1941	27,055.38	26,838.64	7,146.46	3,702.50	None
		Sept. 30, 1942	35,123.96	27,966.40	5,194.38	4,594.28	2,156.17
		Sept. 30, 1943	38,067.00	2,251.34	2,251.34	3,116.88	2,201.31
Lee C. Moore and Co., Inc., 1337 Oliver Bldg., Pittsburgh 22, Pa.	Manufacturing steel drilling derricks and oil field equipment.	Dec. 31, 1944	105,646.73	124,097.31	28,542.23	94,106.00	39,623.58
		Dec. 31, 1945	114,871.22	114,872.82	19,317.74	23,159.92	9,751.54
Michaels Shoe Co., Inc., 5125 Penn Ave. Pittsburgh, Pa.	Retail and wholesale sale of shoes and accessories.	Dec. 31, 1943	4,641.23	2,732.98	1,375.86	954.76	286.43
		Dec. 31, 1944	4,616.26	2,732.98	1,375.86	1,307.06	371.48
		Dec. 31, 1945	4,631.23	2,732.98	1,375.86	1,307.07	371.49

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23D DISTRICT OF PENNSYLVANIA—continued							
Penn Transit Co., 3110 Walnut St., McKeesport, Pa.	Bus transportation	Dec. 31, 1940	$33,180.97	$42,498.82	$12,323.74	$3,685.08	None
		Dec. 31, 1941	39,887.27	40,011.90	13,845.20	5,730.16	$1,694.51
		Dec. 31, 1942	39,887.27	40,011.90	13,845.20	12,772.29	6,202.74
The Protane Corp., Powell Ave. Erie, Pa.	Sale of bottled gas and appliances	Dec. 31, 1940	53,840.88	11,191.92	1,598.46	402.52	None
		Dec. 31, 1941	66,548.61	10,513.38	3,451.39	1,216.58	369.53
		Dec. 31, 1942	51,355.70	15,726.29	3,644.30	3,338.00	1,457.72
		Dec. 31, 1943	51,340.58	25,721.42	3,644.30	3,279.87	1,457.72
		Dec. 31, 1944	51,325.70	25,736.29	3,644.30	3,441.08	1,457.72
Railway Maintenance Corp., P. O. Box 1888, Pittsburgh, Pa.	Manufacturer of railway machinery etc.	Dec. 31, 1941	36,276.15	40,700.84	8,381.36	3,851.47	1,138.94
		Dec. 31, 1942	44,451.60	32,525.39	205.91	188.90	109.13
		Dec. 31, 1943	44,451.60	32,525.39	205.91	185.32	109.13
River Seam Coal Co., c/o Diamond Alkali Co., 535 Smithfield St., Pittsburgh, Pa.	Mining coal	Dec. 31, 1940	83,366.19	40,363.62	10,988.46	3,588.65	None
		Dec. 31, 1941	85,727.06	62,153.01	27,236.89	13,618.44	4,221.71
		Dec. 31, 1942	86,889.08	68,912.96	26,074.87	23,467.38	10,429.95
Ross Independent Oil Co., 1100 West Chestnut St., Washington, Pa.	Wholesale petroleum products	Dec. 31, 1940	56,893.31	28,846.25	4,788.51	1,194.63	None
		Dec. 31, 1941	68,238.81	23,846.28	7,479.18	3,265.63	1,043.34
		Dec. 31, 1942	68,238.41	23,847.28	7,479.18	6,731.26	2,991.68
		Dec. 31, 1943	68,238.81	23,846.28	7,479.18	6,731.26	2,991.68
		Dec. 31, 1944	68,238.81	14,846.28	7,479.18	7,327.45	2,991.68
Sakura Mills, Inc., Wetmore Rd., Kane, Pa.	Manufacture of rayon goods	July 31, 1942 [2]	8,280.87	40,338.79	3,789.36	3,309.91	1,154.02
		July 31, 1943	10,072.05	38,547.61	1,998.17	1,865.44	539.[illegible]
		July 31, 1944	11,030.61	37,589.05	1,039.61	965.90	292.[illegible]
John V. Schultz Co., 20 East 8th St., Erie, Pa.	Retail furniture dealer	Jan. 17 to Dec. 31, 1941.	1,602.75	16,437.25	2,398.65	785.66	191.91
		Dec. 31, 1942	2,671.90	21,040.10	2,354.46	2,059.47	635.74
		Dec. 31, 1943	3,321.60	3,478.40	1,704.76	2,004.01	601.20
The Tri-Lok Co., 5515 Butler St. Pittsburgh, Pa.	Manufacture of iron and steel gratings.	Dec. 31, 1940	6,530.59	3,969.41	3,014.92	766.59	None
		Dec. 31, 1941	8,357.67	14,406.94	9,729.03	4,375.89	1,294.95
		Dec. 31, 1942	10,996.94	16,939.62	7,089.76	6,614.97	1,975.97
		Dec. 31, 1943	10,996.94	16,939.62	7,089.76	6,380.78	1,975.97
Uniflow Manufacturing Co. 1525 East Lake Rd., Erie, Pa.	Manufacturing various products.	Dec. 31, 1940	21,420.17	35,303.32	8,542.69	2,232.79	None
		Nov. 30, 1942	26,581.14	30,142.35	9,940.98	8,874.18	4,223.90
		Nov. 30, 1943	26,581.14	30,142.35	9,940.98	794.54	467.[illegible]
		Nov. 30, 1944	26,581.14	30,142.35	9,940.98	9,401.84	5,268.73
WJAC Inc., Tribune Annex, Johnstown, Pa.	Radio broadcasting	Dec. 31, 1941	2,722.39	10,477.29	6,240.41	2,184.14	502.[illegible]
		Dec. 31, 1942	3,117.01	10,082.63	5,845.79	5,261.21	1,578.37
		Dec. 31, 1943	3,117.01	10,082.63	5,845.79	5,261.21	1,578.37
		Dec. 31, 1944	3,117.01	10,082.63	5,845.79	4,949.70	1,578.37
		Dec. 31, 1945	3,117.01	10,082.63	5,845.79	4,798.76	1,578.37
RHODE ISLAND							
Capitol Cadillac Co. of Providence, 541 Elmwood Ave., Providence, R. I.	Automobile sales and service	Dec. 31, 1940	6,087.20	21,902.94	3,092.22	1,023.29	None
		Dec. 31, 1941	5,870.45	30,819.03	5,646.94	5,080.37	1,868.26
SOUTH CAROLINA							
Dixie Home Stores, Greenville, S. C.	Retail grocery stores	Dec. 31, 1940	244,325.77	141,989.04	10,672.50	2,802.32	None
		Dec. 31, 1941	294,174.28	181,908.75	32,313.73	16,156.87	5,008.63
		Dec. 31, 1942	295,174.28	188,840.67	39,192.79	35,273.52	15,677.12
Mathewes, Crews & Lucas, Inc., Montgomery Bldg., Spartanburg, S. C.	Cotton brokers	June 30, 1941	1,784.64	10,654.77	4,155.60	1,038.90	None
		June 30, 1942	3,442.21	10,645.02	3,224.05	1,128.42	289.[illegible]
		June 30, 1943	5,034.13	1,632.13	1,632.13	1,468.91	440.68
SOUTH DAKOTA							
Bank of Belle Fourche, Belle Fourche, S. Dak.	Banking	Dec. 31, 1941 [2]	6,809.45	16,958.01	10,195.55	3,636.02	891.44
		Dec. 31, 1942 [2]	8,889.29	14,878.17	8,115.71	9,409.18	2,862.85
		Dec. 31, 1943 [2]	8,875.72	14,891.74	8,129.28	7,316.35	2,235.05
		Dec. 31, 1944 [2]	10,334.03	13,433.43	6,670.97	6,337.42	2,507.63
Regan General Agency, 125 South Main St., Sioux Falls, S. Dak.	General insurance agency	Dec. 31, 1942 [2]	4,200.04	19,404.32	1,684.45	3,144.07	943.[illegible]
TENNESSEE							
Armstrong Mercantile Co., 612 Church St., Nashville, Tenn.	Women's apparel at retail	Dec. 31, 1941	10,569.10	10,810.90	3,093.95	1,076.62	247.[illegible]
		Dec. 31, 1942	10,569.10	10,810.90	3,093.95	2,784.56	835.39
		Dec. 31, 1943	10,569.10	3,093.95	3,093.95	2,784.56	835.37
Baird-Ward Printing Co., Inc., 910 Commerce St., Nashville, Tenn.	Printing	Dec. 31, 1941	22,099.42	14,879.24	6,701.49	3,834.13	1,379.33
		Dec. 31, 1942	23,677.27	13,301.39	6,867.20	8,461.21	4,982.73
		Dec. 31, 1943	25,689.58	11,289.08	4,935.33	7,508.40	4,421.61
		Dec. 31, 1945	25,654.52	11,324.14	4,970.39	10,253.69	5,729.[illegible]
The Half-Way Stations, Inc., 527 North Main St., Memphis, Tenn.	Retail trade—restaurants and lunch counters.	Dec. 31, 1943	4,379.74	12,784.12	11,770.26	10,334.03	3,200.97
Cherokee Hosiery Co., 3106 Edwards St., Cleveland, Tenn.	Hosiery manufacturing	Dec. 31 1944	3,243.93	9,446.46	9,446.46	9,202.74	2,669.32
Colonial Baking Co. of Memphis, (now) 6211 Lemon Ave., Dallas, Tex., (formerly) Cleveland and Larkin Sts., Memphis, Tenn.	Baking	Dec. 31, 1941	83,443.88	25,754.29	8,706.12	3,348.11	1,337.[illegible]
		Dec. 31, 1942	83,413.05	25,754.28	8,736.95	7,863.25	3,494.78
		Dec. 31, 1943	83,413.05	25,754.28	8,736.95	7,863.26	3,494.78
Andrew Johnson Properties, Inc., 914 South Gay St., Knoxville, Tenn.	Hotel	Oct. 31, 1942	2,384.22	36,242.37	23,167.47	10,445.73	3,168.85
		Oct. 31, 1943	3,396.65	58,779.23	36,009.72	24,472.71	14,868.28
		Oct. 31, 1944	7,040.75	55,135.13	32,365.62	15,511.32	14,987.[illegible]
Love & Amos Coal Co., 1806 West End Ave., Nashville, Tenn.	Wholesale coal dealer	Dec. 31, 1941	8,958.84	17,645.29	3,248.90	1,137.12	509.33
		Dec. 31, 1942	8,958.84	26,982.79	3,248.90	2,924.00	877.21
The Mid-South Oil Co., P. O. Box 137, 431 North Dunlap St., Memphis, Tenn.	Wholesale petroleum products	Dec. 31, 1943	37,909.03	8,983.43	8,983.43	12,046.08	6,275.65
		Dec. 31, 1944	37,909.03	8,983.43	8,983.43	8,584.25	3,865.[illegible]
Nashville Breeko Block and Tile Co., 306 Cowan St., Nashville, Tenn.	Manufacturers of cinder building blocks.	Dec. 31, 1941	7,998.16	20,855.65	3,941.73	2,630.56	657.64
		Dec. 31, 1942	8,461.80	20,092.01	3,478.09	3,721.69	1,116.[illegible]
		Dec. 31, 1943	8,461.80	20,092.01	3,478.09	3,130.28	939.08
		Dec. 31, 1945	8,461.80	20,092.01	3,478.09	3,304.19	991.[illegible]
Nashville Motors, Inc., 1101 Broad St., Nashville, Tenn.	Automobile sales and service	Dec. 31, 1943	9,335.84	55,941.42	7,602.75	9,002.07	2,740.59
		Dec. 31, 1944	7,011.80	58,265.46	9,986.79	10,917.37	3,722.49
Osborne Equipment Co., 525 State St., Knoxville, Tenn.	Construction machinery sales	Dec. 31, 1941	1,360.47	22,389.53	3,286.45	1,411.44	621.[illegible]
		Dec. 31, 1943	4,130.18	19,619.82	516.74	506.32	151.90
The Red Food Stores, 606 Broad St., Chattanooga, Tenn.	Retail food stores	Dec. 31, 1945	10,997.09	58,347.89	43,206.83	33,013.91	20,161.80

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TENNESSEE—continued							
K. W. Rogers & Son Inc., Dyersburg, Tenn.	Chain groceries	Dec. 31, 1943	$15,000.00	$10,818.86	$1,823.16	$1,640.84	$528.72
		Dec. 31, 1944	15,790.42	10,028.54	1,032.44	981.20	546.88
Harry C. Smith Co., Inc., 556 Suzette St. Memphis, Tenn	Manufacturers of shellac varnish	Dec. 31, 1940	25,905.94	9,048.39	4,538.38	1,023.16	None
		Dec. 31, 1941	30,267.78	11,593.69	6,872.54	2,749.01	852.10
1ST DISTRICT OF TEXAS							
The Agua Dulce Co., 2202 Alamo National Bldg., San Antonio, Tex.	Gas and gasoline producers	Dec. 31, 1941	34,954.14	133,305.60	22,045.86	18,504.26	5,704.22
		Dec. 31, 1942	34,954.14	133,305.60	22,045.86	39,682.55	17,696.68
		Dec. 31, 1943	34,954.14	22,045.86	22,045.86	14,844.28	10,124.31
Largo Transport Co., 1209 McKinney Ave., Houston, Tex.	Barging oil	Aug. 31, 1943 [1]	63,412.50	None	None	4,337.98	1,928.03
		Aug. 31, 1945	41,099.32	22,313.14	22,313.14	7,118.54	2,997.28
Crystal White Laundry & Cleaning Co., Inc. 2405 University Blvd., Houston, Tex.	Laundry & cleaning services	Dec. 31, 1942	1,420.68	6,795.08	1,904.52	2,115.[illegible]	634.[illegible]
Empire Bag and Burlap Co., Inc., 2010 Canal St., Houston, Tex.	Manufacturing and reconditioning second hand bags.	Jan. 31, 1944	3,658.25	1,741.75	1,741.75	923.19	277.03
		Jan. 31, 1946	3,658.25	1,741.75	1,741.75	973.73	550.55
Gateway Chevrolet Co., 905 Santa Maria St., Laredo, Tex.	Chevrolet dealers, sales service	Dec. 31, 1944	3,938.12	3,612.12	3,612.12	3,458.12	964.00
General Geophysical Co., 2513–2514 Gulf Bldg., Houston 2, Tex.	Geophysical contracting	Dec. 31, 1941	88,186.22	98,963.78	15,071.61	11,939.47	3,701.23
		Dec. 31, 1942	88,186.22	98,963.78	15,071.61	24,855.90	11,047.06
		Dec. 31, 1943	88,220.63	98,929.37	15,037.20	13,533.48	6,914.88
		Dec. 31, 1945	88,220.63	98,929.37	15,037.20	7,907.19	3,329.35
Harris County Broadcast Co., 5th Floor Gulf Bldg., Houston, Tex.	Radio broadcasting	Jan. 1 to Nov. 30, 1940.[4]	20,487.99	102,423.01	14,841.61	3,396.13	None
		Nov. 30, 1941 [1]	20,487.99	102,423.01	14,841.61	4,452.49	None
		Nov. 30, 1942 [1]	23,741.40	99,169.60	19,008.60	12,139.47	5,824.72
Earl McMillian Inc., 800 Louisiana St. Houston, Tex.	Ford dealership	Dec. 31, 1941	14,728.60	42,171.45	4,603.90	2,875.98	1,444.58
		Dec. 31, 1942	14,728.60	42,171.45	4,603.90	4,114.51	1,329.71
		Jan. 1 to July 31, 1943.	14,728.60	42,171.45	4,603.90	3,961.[illegible]	1,253.91
Largas Motor Co., 1315 North McKinney Ave., Houston Tex.	Automobile dealership	Mar. 1 to Dec. 31, 1941.[3]	4,397.33	19,992.67	6,502.67	2,221.11	555.28
		Dec. 31, 1942	8,033.91	17,901.09	4,791.09	2,664.61	799.[illegible]
Houston Belting & Supply Corp., J. O. Long et al, Transferees, 1115 Austin St., Houston, Tex.	Mill supplies	Dec. 31, 1942	1,797.89	10,710.68	3,042.20	2,775.72	832.72
		Dec. 31, 1943	3,303.83	10,114.65	2,446.17	2,298.27	689.48
		Dec. 31, 1944	2,963.92	9,454.56	1,786.08	1,776.30	504.84
Ivy Russell Motor Co., 2201 Main St., Houston, Tex.	Automobile dealer with repair shop.	Dec. 31, 1945	12,670.59	5,236.91	5,236.91	4,973.06	2,233.25
Mading's Drug Stores, Inc., 1005 Jackson St., Houston, Tex.	Retail drugs	Dec. 31, 1944	64,125.08	3,799.92	3,799.92	3,609.93	1,519.97
		Dec. 31, 1945	64,125.08	3,799.92	3,799.92	3,609.92	1,519.97
Nortex Hide & Produce Co., P. O. Box 603, (804½ Commerce Ave.), Houston, Tex.	Wholesale dealers—hides, skins, wools, furs, etc.	Dec. 31, 1944	17,604.88	12,925.80	12,925.80	12,279.51	6,850.68
		Dec. 31, 1945	17,604.88	12,925.80	12,925.80	12,279.51	5,992.08
Old Ocean Pipe Line Co., 2105 Gulf Bldg., Houston, Tex.	Pipe line	Dec. 31, 1941	2,400.00	72,998.59	13,275.00	6,711.31	2,952.97
		Dec. 31, 1942	4,132.25	71,176.34	11,542.75	2,483.58	745.07
		Dec. 31, 1943	4,695.65	70,612.94	10,979.35	9,881.42	2,977.92
		Dec. 31, 1944	5,501.82	69,806.77	10,173.18	9,664.51	3,022.26
		Dec. 31, 1945	6,580.12	68,728.47	9,094.88	7,524.94	2,228.69
Parker Brothers & Co., Inc., 5303 Navigation Blvd., Houston, Tex.	Shell, sand, gravel production	May 31, 1941	173,454.19	82,660.30	14,122.44	4,772.85	None
		May 31, 1942	206,796.60	49,372.39	15,650.57	8,607.81	2,668.42
		May 31, 1943	216,873.39	37,153.48	5,601.58	5,041.42	4,845.44
		May 31, 1944	220,143.65	2,331.32	2,331.32	2,146.58	932.53
		May 31, 1945	220,143.65	2,331.32	2,331.32	2,214.75	963.82
Reynolds Electrical & Engineering Co. 708 North Piedras St., El Paso, Tex.	Electrical supplies and contracting.	Dec. 31, 1941	7,449.17	37,635.17	14,658.37	5,751.57	2,496.27
		Dec. 31, 1943	9,033.83	284,217.09	14,659.37	6,334.18	5,041.66
		Dec. 31, 1944	9,033.83	284,217.09	14,659.37	13,928.40	6,318.26
Thomas Rice and Co., Inc., 604 Cotton Exchange Bldg., Houston 2, Tex.	Steamship agents and brokers	do	2,200.00	44,969.97	15,174.26	5,909.85	1,733.40
		Dec. 31, 1945	2,144.44	45,025.53	15,229.82	27,606.92	12,159.32
7-Up Texas Corp., 2204 Leeland Ave., Houston 3, Tex.	Bottlers and distributors of carbonated beverages.	May 31, 1943 [1]	67,450.00	None	None	10,547.76	4,687.75
		May 31, 1945	59,877.04	44,695.99	7,572.96	7,194.36	3,029.18
Shepherd Laundries Co., Inc., 735 Liberty Ave., Beaumont, Tex.	Laundry operations	Dec. 31, 1943 [1]	41,205.99	None	None	889.61	582.69
		Dec. 31, 1944	38,203.90	3,002.09	3,001.71	2,852.52	1,434.18
Southern Floral Co., 2306 Smith St., Houston, Tex.	Wholesale florist	June 30, 1945	12,593.38	2,975.37	2,975.37	2,829.[illegible]	999.36
Southern Sales & Transportation Co., 4300 Calhoun Rd., Houston 4, Tex.	Sales and distribution of explosives and industrial supplies.	Nov. 30, 1943	5,391.18	4,138.75	4,138.75	4,138.75	1,117.46
		Nov. 30, 1944	6,211.00	3,318.93	3,318.93	3,138.[illegible]	1,051.71
		Nov. 30, 1945	7,335.36	2,194.57	2,194.57	2,084.84	542.53
Stewart & Stevenson Distributing Co., 1719 Preston Ave., Houston, Tex.	Distributor of duco products and automobile parts.	Dec. 31, 1942	2,572.74	10,814.26	1,037.26	[illegible]	280.06
		Dec. 31, 1943	2,757.92	10,629.08	852.08	796.87	230.06
Swed Distributing Co., Harlingen, Tex	Beer & wine distributing and soda water manufacturer.	Aug. 31, 1943	8,711.45	33,623.84	313.55	292.19	84.65
White Point Oil & Gas Co., 1024 Buffalo St., Corpus Christi, Tex.	Oil	Dec. 31, 1940	9,055.48	48,600.55	8,044.52	2,011.13	None
		Dec. 31, 1941	10,446.78	47,299.25	11,403.22	4,368.80	1,022.27
		Dec. 31, 1942	10,446.85	47,299.18	11,403.15	10,262.84	3,659.85
		Dec. 31, 1943	10,446.78	47,299.25	11,403.22	10,262.89	3,659.87
		Dec. 31, 1944	10,446.78	47,299.25	11,403.22	10,833.06	4,950.33
Wilkins Barge Line, 6212 Harrisburg Blvd., Houston, Tex.	Barge transportation on waterways.	Feb. 16 to Dec. 31, 1940.	2,047.05	50,962.95	12,202.95	3,208.71	None
		Dec. 31, 1941	2,460.00	50,550.00	16,540.00	7,466.01	2,374.46
		Dec. 31, 1942	1,520.00	51,490.00	17,480.00	14,636.81	4,961.60
		Dec. 31, 1943	1,520.00	51,490.00	17,480.00	15,554.[illegible]	4,961.50
2D DISTRICT OF TEXAS							
Arkansas Amusement Corp., 314 South Harwood St., Dallas, Tex.	Motion picture theatre operation.	Aug. 31, 1943	112,115.05	4,734.95	4,734.95	4,292.43	1,893.38
		Aug. 31, 1944	112,115.05	4,734.95	4,734.95	4,419.32	1,893.79
Badger Oil Co., 310 Amarillo Bldg., Amarillo, Tex	Oil and gas royalties	Dec. 31, 1943	22,237.67	37,901.23	5,122.53	4,[illegible]	2,714.83
		Dec. 31, 1944	22,237.67	37,901.23	5,122.53	4,866.21	2,714.83
		Dec. 31, 1945	22,237.67	37,901.23	5,122.53	3,[illegible]	3,401.83
The Beckett Electric Co., 1101 McKinney Ave., Dallas, Tex.	Wholesale electrical jobbers	Jan. 1 to May 1, 1944.	36,257.18	22,927.82	22,927.82	6,148.28	4,205.94
Burford Oil Co., 1707 Tower Petroleum Bldg., Dallas, Tex.	Oil and gas producing	Dec. 31, 1940	2,653.67	11,596.33	4,346.33	1,682.18	None
		Dec. 31, 1941	2,834.11	11,415.89	11,415.89	3,411.11	784.56
		Dec. 31, 1942	2,198.24	26,820.68	12,032.76	15,464.[illegible]	5,402.84
		Dec. 31, 1943	3,974.12	16,948.71	10,275.88	3,236.01	939.79
Canadian Lumber Co., Canadian, Tex	Retail lumber	Dec. 31, 1944	10,220.61	574.07	574.07	545.37	166.48
Clowe and Cowan, Inc., 401 Harrison St., Amarillo, Tex.	Wholesale plumbing and mill supplies.	Dec. 31, 1943	70,565.05	5,434.95	5,434.95	4,892.[illegible]	2,173.98
		Dec. 31, 1944	70,565.05	5,434.95	5,434.95	5,163.21	2,173.98

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
2D DISTRICT OF TEXAS—continued							
Cummer-Graham Co., 741 9th St. NW., Paris, Tex.	Manufacturers of wooden crates and baskets.	June 30, 1941 [2]	$65,917.25	$74,726.55	$9,906.71	$2,972.01	None
		June 30, 1942 [2]	80,535.64	72,059.13	11,790.02	5,895.01	$1,827.45
		June 30, 1943 [2]	79,918.70	75,743.95	12,288.40	11,059.56	4,915.52
		June 30, 1944	79,918.70	12,288.40	12,288.40	11,3[illegible].09	4,915.35
		June 30, 1945	78,568.70	13,638.40	13,638.40	11,678.98	4,908.16
		June 30, 1946	78,568.70	13,638.40	13,638.40	5,884.97	2,477.88
Dallas Tank Co., Inc., 201 West Commerce St., Dallas, Tex.	Butane-protane gas systems, gasoline storage and general sheet metal fabricators	Dec. 31, 1944	28,850.39	104,673.54	33,381.79	16,957.11	14,8[illegible]
The Frito Co., 1405 North Haskell Ave., Dallas, Tex.	Manufacturers of food products	Dec. 31, 1941 [2]	21,888.93	33,163.57	768.67	268.99	118.[illegible]
		Dec. 31, 1942 [2]	21,888.93	33,163.57	768.57	691.71	4[illegible]
Glass Theatres Corp., Majestic Theatre Bldg., Dallas, Tex.	Theatre	Dec. 31, 1941 [2]	419.97	8,556.47	2,652.81	928.48	213.76
		Dec. 31, 1942 [2]	184.50	8,791.94	2,888.28	2,599.45	779.83
Interstate-Trinity Warehouse Co., 301 North Market St., Dallas, Tex.	Drayage, storage & motor freight.	Dec. 31, 1944	6,270.40	4,179.60	4,179.60	3,970.61	1,157.4[illegible]
		Dec. 31, 1945	7,564.49	2,885.51	2,885.51	2,741.23	817.07
Kearns Grain & Seed Co., P. O. Box 1300, Amarillo, Tex.	Wholesale and retail grain feed and seed.	Apr. 30, 1943 [2]	5,789.03	9,544.54	None	2,279.09	734.38
Lamar Creamery Co., Inc., 30 East Houston St., Paris, Tex.	Milk products	Dec. 31, 1941 [2]	11,989.90	32,412.04	4,349.04	1,522.16	652.58
		Dec. 31, 1942 [2]	11,989.90	32,412.04	4,349.04	3,914.14	1,201.02
		Dec. 31, 1945	21,637.65	24,605.76	980.13	1,[illegible]	809.53
Memphis Cotton Oil Co., transferor, c/o Anderson, Clayton and Co., transferee, Houston Cotton Exchange Bldg., Houston, Tex.	Manufacturing cottonseed products.	May 31, 1942 [2]	46,372.04	92,209.17	10,627.96	8,761.68	2,706.12
Mohr Chevrolet Co., 1909 Bryan St., Dallas, Tex.	Automobile sales and service	Dec. 31, 1940 [2]	9,208.35	17,475.73	4,800.00	950.00	None
		Dec. 31, 1941 [2]	10,581.57	21,025.18	4,238.43	1,695.41	745.98
Morten Theatres, Inc., 2005 Greenville Ave., Dallas, Tex.	Motion picture theatres	June 1, 1944 to May 31, 1945.	2,644.57	357.28	357.28	339.41	[illegible]
		(One day) June 1, 1945	2,772.80	357.27	357.27	.93	.25
Pool Manufacturing Co., Sherman, Tex.	Garment manufacture	Dec. 31, 1944	38,888.62	767.95	767.95	729.55	407.[illegible]
		Dec. 31, 1945	39,740.90	15.67	15.67	14.89	8.[illegible]
Premier Oil Refining Co. of Texas, P. O. Box 1512, Longview, Tex.	Petroleum refining, oil and gas production.	Dec. 31, 1940	78,611.70	683,852.01	122,313.30	5,877.86	None
		Dec. 31, 1941	93,150.36	690,579.01	245,999.04	206,442.80	63,297.[illegible]
		Dec. 31, 1942	115,722.47	668,006.90	222,712.05	160,053.92	89,085.23
		Dec. 31, 1943	116,212.95	472,148.65	222,712.05	175,307.78	89,084.82
		Dec. 31, 1944	116,212.95	472,148.65	222,712.05	194,638.32	89,131.84
Ring & Brewer, Inc., 1803 Elm St., Dallas, Tex.	Wearing apparel	Dec. 31, 1940	6,149.83	8,132.47	5,485.77	1,250.67	None
		Dec. 31, 1941	7,281.81	26,353.89	8,108.19	2,837.86	68[illegible]
Sanatex Oil Co., Magnolia Bldg., Dallas, Tex.	Wholesale distributors of oils, greases, tires and batteries.	Dec. 31, 1944	1,645.42	784.70	784.70	1,125.48	319.87
		Dec. 31, 1945	2,621.37	None	None	254.14	72.24
7-Up Bottling Co. of Ft. Worth, Inc. (formerly: 7-Up Fort Worth Co., Inc.), 2700 Live Oak St., Dallas, Tex.	Bottlers of carbonated beverages.	Apr. 30, 1942 [2]	7,143.36	27,341.97	4,402.85	1,840.29	46[illegible]
		Apr. 30, 1943 [2]	7,143.36	27,341.97	4,402.85	3,962.57	1,188.[illegible]
		Apr. 30, 1944	7,394.37	2,501.84	2,501.84	2,314.86	60[illegible]
		Apr. 30, 1945	6,576.15	25,440.96	2,501.84	2,376.74	67[illegible]
		Apr. 30, 1946	5,744.37	2,501.84	2,501.84	1,595.34	231.31
7-Up Kansas City Co., Inc. (now) Napoleon, Ohio (formerly) 2700 Live Oak St., Dallas, Tex.	do	July 31, 1943	9,153.76	31,966.29	5,020.67	4,518.60	1,355.58
Texas Milk Products Co., Marshall, Tex.	Dairy products	Dec. 31, 1941 [2]	33,619.78	66,380.22	405.91	712.36	220.83
		Dec. 31, 1942 [2]	34,494.18	67,427.57	7,438.15	4,963.99	4,963.99
		Dec. 31, 1943 [2]	34,278.45	65,721.55	5,732.23	7,055.07	4,154.66
Travelers Oil Co., P. O. Box 688, Amarillo, Tex.	Oil and gas production	Dec. 31, 1941	8,199.19	79,468.68	8,235.81	3,465.81	80[illegible]
		Dec. 31, 1942	13,618.15	74,049.72	16,306.85	14,676.17	7,083.34
		Dec. 31, 1943	14,291.16	73,376.71	15,633.84	14,070.45	6,901.[illegible]
		Dec. 31, 1944	14,291.91	73,375.96	15,633.09	14,851.44	8,115.60
Trinity Gas Corp., 1401 Magnolia Bldg., Dallas, Tex.	do	Dec. 31, 1942	24,150.13	137,349.87	56,[illegible]	91,474.05	40,655.13
		Dec. 31, 1943	25,255.12	136,244.88	55,494.88	53,050.40	26,593.29
Volk Bros. Co., 1806 Elm St., Dallas Tex.	Specialty store	Jan. 31, 1944	67,883.08	10,949.37	8,280.32	7,487.46	3,312.14
Ward's Inc., 1707 Young St., Dallas, Tex.	Retail drug	Dec. 31, 1941 [2]	7,894.54	144,105.46	6,795.31	2,511.14	1,104.90
		Dec. 31, 1942 [2]	7,894.55	144,105.45	5,228.75	4,705.87	1,411.69
Wyatt Food Stores, 703 Young St., Dallas, Tex.	Retail food stores and cafeterias.	Dec. 31, 1943	21,006.36	46,036.98	4,517.43	23,733.89	13,634.13
UTAH							
Bonneville, Ltd. (230 Park Ave., New York, N. Y.), 540 West 7th St., Salt Lake City, Utah.	Production of potash	June 30, 1942 [6]	58,977.55	93,333.75	31,272.45	17,668.67	5,477.36
		June 30, 1943	64,702.15	87,[illegible]	25,547.85	26,[illegible].82	11,674.14
		June 30, 1944	67,759.25	84,551.05	22,490.75	23,060.19	10,[illegible]
Glade Candy Co., 55 West 8th South St., Salt Lake City, Utah.	Manufacturer and jobber of confectionery.	Dec. 31, 1943	14,165.61	52,895.27	15,575.93	13,444.49	7,940.87
Inland Freight Lines, 120 South 2d West St., Salt Lake City, Utah.	Interstate common carrier of freight.	Dec. 31, 1942	1,569.01	32,449.10	10,780.99	9,702.89	2,910.87
		Dec. 31, 1943	1,793.53	32,224.58	10,556.47	9,500.82	2,850.25
Interstate Motor Lines, Inc., 245 West 3d South, Salt Lake City, Utah.	Motor freight transportation	Dec. 31, 1943 [1]	49,628.72	None	None	5,712.91	2,539.07
		Dec. 31, 1944	42,763.56	6,347.67	6,347.67	3,754.38	1,580.80
Perry Canning Co., R. F. D. No. 2, Brigham City, Utah.	Canning fruits and vegetables	Dec. 31, 1941	6,498.85	5,972.72	407.09	957.17	421.15
		Dec. 31, 1942	6,607.61	5,858.96	293.33	730.90	219.27
Pleasant Grove Canning Co., Pleasant Grove, Utah	do	Apr. 30, 1943	14,958.19	22,510.06	1,654.31	7,15[illegible].58	2,300.19
		Apr. 30, 1944	17,723.02	4,826.18	None	1,717.60	667.92
Smith Canning Co., Clearfield, Utah	do	Mar. 31, 1942	8,104.33	24,093.94	9,609.22	5,665.70	1,998.64
		Mar. 31, 1943	9,889.38	22,308.89	7,824.17	9,408.87	2,876.94
		Mar. 31, 1944	14,100.46	18,097.81	3,613.09	5,542.30	1,872.94
Steiner Sales Co., 35 East 6th South St., Salt Lake City, Utah.	Linen service cabinet sales, holders of patents, etc.	Dec. 31, 1941	134,778.70	177,349.54	39,911.20	17,960.04	5,567.61
		Dec. 31, 1942	134,778.70	177,349.54	39,911.20	39,692.17	17,509.95
		Dec. 31, 1943	134,778.70	39,911.20	39,911.20	35,662.57	15,795.56
		Dec. 31, 1944	134,778.70	39,911.20	39,911.20	24,118.86	10,155.52
W. H. Wright & Sons Co., 366 24th St., Ogden, Utah	Real estate rentals	Jan. 31, 1943	7,906.85	26,940.29	12,561.47	11,305.32	3,939.[illegible]
		Jan. 31, 1944	7,746.82	25,286.62	12,461.09	11,267.89	3,[illegible]
VIRGINIA							
Allen & Smith Co., Inc., 17 North 20th St., Richmond, Va.	Manufacturers of confections	Dec. 31, 1942	3,413.86	5,215.82	1,226.39	945.65	28[illegible]
		Dec. 31, 1943	3,539.68	5,089.90	1,100.47	1,287.52	377.25
Ames & Brownley, Inc., 415 Granby St., Norfolk, Va.	Department store	Jan. 31, 1942	65,178.19	52,131.12	16,521.81	7,434.81	2,304.79
		Jan. 31, 1943	65,178.19	52,131.13	16,521.81	14,869.63	6,608.72
		Jan. 31, 1944	65,178.19	52,131.13	16,521.81	8,279.05	6,6[illegible]
Arlington Village, Inc., Columbia Pike, Arlington, Va.	Owner-operator of improved property and lessor of buildings.	Dec. 31, 1941	88,013.09	1,929.54	None	7,239.72	2,244.31
		Dec. 31, 1942	88,318.86	1,623.77	None	13,972.81	6,350.08
		Dec. 31, 1943	87,498.93	2,543.70	None	13,007.97	5,785.51

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VIRGINIA—continued							
Aunt Betty Bakers, Inc., 254 Jefferson St., Danville, Va.	Bakers	Apr. 30, 1943	$3,170.89	$14,570.18	$3,464.49	$3,118.04	$935.41
		Apr. 30, 1944	3,330.38	14,416.69	3,395.00	3,029.13	892.34
		Apr. 30, 1945	3,111.46	14,629.61	3,523.92	2,147.11	610.24
Cameron Stove Manufacturing Corp., 2100 Decatur St., Richmond, Va.	Manufacturers of stoves	Feb. 28, 1945	7,530.97	10,418.63	4,477.18	4,253.22	1,249.01
		Feb. 28, 1946	8,751.80	3,323.20	3,323.20	2,646.73	787.01
The Columbian Peanut Co., P. O. Box 389, Norfolk, Va.	Buying, processing and selling raw peanuts.	Sept. 30, 1942	20,441.03	54,415.39	22,058.97	15,060.68	5,433.32
Delta Oil Sales Co., Inc., Washington and Union Sts., Petersburg, Va.	Wholesale and retail petroleum products.	Dec. 31, 1942	4,072.05	11,970.38	3,052.95	2,747.66	824.30
		Dec. 31, 1943	4,072.05	9,398.25	3,052.95	2,747.65	824.30
M. J. Duer & Co., Inc., Exmore, Va.	Produce dealer and farming	do	12,867.18	30,766.81	6,352.22	17,150.99	9,974.34
		Dec. 31, 1944	12,867.18	6,352.22	6,352.22	6,034.61	2,875.78
Farmville Leaf Tobacco Co., Inc., 1009 Richmond Trust Bldg., Richmond, Va.	Dealers in leaf tobacco	June 30, 1946	14,518.30	None	None	596.13	181.08
The Fashion Centre Inc., 111 West Plume St., Norfolk, Va.	Retail women's wearing apparel.	July 31, 1943	2,343.20	23,691.55	5,081.01	4,717.92	1,415.38
		July 31, 1944	2,486.03	23,548.72	4,958.19	4,588.99	1,333.30
		July 31, 1945	2,737.53	23,297.22	4,686.68	4,606.72	1,309.28
Franc Jewelry Co. of Virginia, Inc., 3137 Wilson Blvd., Arlington, Va.	Retail installment jewelry	June 30, 1942	2,605.36	18,190.77	8,953.29	2,595.81	526.22
		June 30, 1943	3,217.66	17,578.47	8,340.99	7,536.58	2,335.07
P. D. Gwaltney, Jr. & Co., Inc., Commerce St., Smithfield, Va.	Meat packing	Oct. 31, 1941	52,554.60	32,201.25	23,871.07	6,640.34	None
Chas. C. Haskell & Co., Inc., 223 East Main St., Richmond, Va.	Drug manufacturer	Dec. 31, 1941	1,141.54	7,887.68	4,045.32	1,366.80	314.37
		Dec. 31, 1942	1,138.92	7,890.30	4,047.94	3,903.94	1,171.18
		Dec. 31, 1943	1,312.15	8,192.29	3,874.71	3,814.70	1,144.42
		Dec. 31, 1944	1,448.73	8,055.71	3,738.13	3,902.41	1,109.11
Lawyers Title Insurance Corp., 1111 East Main St., Richmond, Va.	Title insurance and land title records.	Dec. 31, 1942	176,604.19	186,026.85	2,992.05	2,692.84	1,256.65
		Dec. 31, 1943	161,151.99	2,992.05	2,992.05	2,692.85	1,256.66
Lynchburg Foundry Co., Peoples National Bank Bldg., Lynchburg, Va.	Manufacturers of cast iron pressure pipe, fittings, chemicals & misc. castings, plows and plow parts.	Dec. 31, 1941	190,290.82	83,034.34	76,241.82	45,745.10	14,180.97
		Dec. 31, 1942	229,748.40	43,576.76	36,784.24	33,105.82	14,713.70
		Dec. 31, 1943	229,748.40	43,576.76	36,784.24	33,105.82	14,713.69
		Dec. 31, 1944	231,777.75	34,754.89	34,754.89	33,017.15	13,901.95
Marlowe Tire Co., Inc. (Formerly: Rutenberg Tire Co., Inc.), 2701 West Broad St., Richmond, Va.	Retail tires and tubes	Sept. 30, 1943	6,811.13	17,961.11	3,691.34	3,322.20	996.67
		Sept. 30, 1944	6,811.13	17,961.11	3,691.34	3,460.38	1,004.19
Midatlantic Concrete Pipe & Products Corp., P. O. Box 831, Norfolk, Va.	Manufacturing concrete products.	Mar. 31, 1941	23,263.49	70,238.56	3,642.01	1,092.61	None
		Mar. 31, 1942	27,546.20	65,955.85	4,287.64	2,143.82	664.59
Neuhoff, Inc., Salem, Va.	Meat processers and packers	Dec. 31, 1942	84,969.26	58,251.95	6,230.74	5,607.67	2,492.30
Nolde Bros., Inc., 2520 East Broad St., Richmond, Va	Bakers of bread, etc.	Dec. 31, 1941	120,851.56	59,648.44	18,489.68	8,077.32	2,503.96
		Dec. 31, 1942	120,851.56	59,648.44	30,816.13	27,734.52	12,326.46
		Dec. 31, 1943	120,851.57	75,798.43	30,816.12	27,744.50	12,326.45
		Dec. 31, 1944	120,851.57	75,798.43	30,816.12	29,275.32	12,326.45
		Dec. 31, 1945	120,851.57	75,798.43	30,816.12	29,275.31	12,326.45
North America Managers, Inc., 1300 West Main St., Richmond, Va.	General agents for North America Assurance Society.	Dec. 31, 1944	8,277.67	31,454.33	7,896.47	7,501.65	2,552.73
		Dec. 31, 1945	8,277.67	31,454.33	7,896.47	7,344.49	2,588.02
Old Hickory Chemical Co., Stop 24 Petersburg Pike (P. O. Box 1480), Richmond, Va.	Manufacturing and sale of cargon bisulphide.	Dec. 31, 1943	409,569.81	208,915.37	39,938.71	35,944.84	15,975.48
		Dec. 31, 1944	409,569.81	208,915.37	39,938.71	37,941.77	15,975.48
Peninsula Distributing Corp., 131 24th St., Newport News, Va.	Beer distributors	Dec. 31, 1942	1,148.73	9,090.65	1,131.27	1,122.55	346.76
		Dec. 31, 1943	1,093.38	9,146.00	1,186.62	1,067.96	320.39
Peninsular Theatres, Inc., Paramount Theatre Bldg., Charlottesville, Va.	Theater	Dec. 31, 1943	3,399.76	996.37	996.37	896.73	269.01
		Dec. 31, 1944	3,399.76	996.37	996.37	946.55	269.01
		Dec. 31, 1945	3,399.76	996.37	996.37	946.55	269.01
Petersburg-Hopewell Bus Lines, P. O. Box 328, Petersburg, Va.	Bus transportation	Dec. 31, 1941	2,136.00	64,286.64	6,364.00	2,989.16	926.64
Roanoke Broadcasting Corp., Shenandoah Life Bldg., Roanoke, Va.	Radio broadcasting	Dec. 31, 1943	3,570.92	4,979.08	4,979.08	4,481.17	1,344.35
		Dec. 31, 1944	3,775.60	4,774.40	4,774.40	4,535.68	1,289.09
		Dec. 31, 1945	5,072.17	3,477.83	3,477.83	3,303.94	939.01
Rochester Ropes, Inc., (now) Culpeper, Va., (formerly) 91-30 Van Wyck Blvd., Jamaica, N. Y.	Wholesaler—cordage	Dec. 31, 1940	22,898.61	20,876.45	5,169.84	1,389.00	None
	Manufacturer—wire rope	Dec. 31, 1941	27,336.18	16,438.81	5,162.85	3,109.40	963.92
Rutenberg Tire Co., Inc., 2701 West Broad St., Richmond, Va.	Retail tires and tubes	Sept. 30, 1942	6,318.83	16,481.17	4,183.64	2,044.24	558.51
Spotless Co., Inc., 1010 East Cary St., Richmond, Va.	General merchandise	Dec. 31, 1940	22,231.10	8,411.24	464.55	116.14	None
		Dec. 31, 1941	25,897.24	11,932.81	1,238.82	495.53	153.61
		Dec. 31, 1942	25,897.24	11,932.81	1,238.82	1,114.94	656.58
		Dec. 31, 1943	25,897.32	Unstated	1,238.74	1,114.87	656.53
		Dec. 31, 1944	25,897.32	1,238.74	1,238.74	1,176.81	656.53
Thalhimer Brothers, Inc., Sixth and Broad St., Richmond, Va.	Retail department store	Jan. 31, 1943	339,624.21	174,389.98	69,571.55	62,614.40	27,828.63
		Jan. 31, 1944	339,624.21	194,058.56	69,571.55	59,733.38	27,728.43
		Jan. 31, 1945	339,754.62	193,928.15	69,571.55	27,828.62	27,828.62
Times-World Corp., 201 Campbell Ave., West, Roanoke, Va.	Newspaper publisher and radio operator.	Dec. 31, 1940	103,096.39	34,872.40	7,685.10	1,921.27	None
		Dec. 31, 1941	125,205.51	44,215.76	9,205.50	3,847.55	1,192.75
		Dec. 31, 1942	127,480.60	41,940.98	6,930.32	6,237.29	2,772.13
		Dec. 31, 1943	127,484.23	6,930.32	6,930.32	6,237.29	2,772.14
		Dec. 31, 1944	127,484.23	6,926.78	6,926.78	6,580.45	2,770.71
Trant's Pharmacy, Inc., 341 High St., Portsmouth, Va.	Retail drug store	Dec. 31, 1942	2,519.02	Unstated	1,470.98	1,406.34	421.90
		Dec. 31, 1943	3,121.58	Unstated	868.42	815.33	244.60
		Dec. 31, 1944	3,978.55	Unstated	11.45	10.87	3.09
Union Envelope Co., 6th and Cary Sts., Richmond, Va.	Envelope manufacturers	Dec. 31, 1941	34,996.81	101,198.95	4,903.19	1,961.28	608.00
		Dec. 31, 1942	37,815.89	98,379.87	2,084.11	1,875.70	1,104.57
		Dec. 31, 1943	37,815.89	98,379.87	2,084.11	1,875.70	1,104.57
The Vaughan Furniture Co., Galax, Va.	Furniture manufacturers	Oct. 31, 1941	53,941.97	15,466.26	12,261.92	4,069.58	None
		Oct. 31, 1942	59,958.02	23,199.17	15,203.75	9,147.23	3,455.59
		Oct. 31, 1943	72,008.12	11,149.07	3,153.65	2,838.29	1,261.46
		Oct. 31, 1944	72,008.12	11,149.07	3,153.65	2,969.68	1,261.46
Virginia Beach Ice Delivery Corp., Virginia Beach, Va.	Manufacturing and sale of ice	Apr. 30, 1944	1,542.57	3,715.08	3,715.08	3,059.00	904.74
Virginia Machinery & Well Co., Inc., 1319 East Main St., Richmond, Va.	Wholesale plumbing and heating—well drilling.	Dec. 31, 1942	19,727.70	20,481.96	2,328.12	2,095.31	924.21
Virginia Public Service Generating Co., c/o Virginia Electric and Power Co., 7th and Franklin Sts., Richmond, Va.	Steam power plant lessor	Dec. 31, 1941	108,747.60	92,869.95	32,898.47	14,803.86	4,589.50
		Jan. 1, 1942 to June 8, 1942.	108,747.60	92,869.95	32,898.47	12,898.01	5,790.91
WTAR Radio Corp., 150 West Brambleton Ave., Norfolk, Va.	Radio broadcasting	June 30, 1942	63,830.44	132,620.36	31,169.56	12,668.79	3,927.32
		June 30, 1943	63,830.44	132,620.36	31,169.56	28,052.61	12,467.82
		June 30, 1944	63,830.44	132,620.36	31,169.56	28,877.82	12,467.83
		June 30, 1945	63,830.44	223,532.75	31,169.56	29,611.08	12,467.82
Washington & Old Dominion RR., 2021 North Moore St., Arlington, Va.	Railroad	Dec. 31, 1943	7,050.12	5,856.98	5,856.98	7,635.30	2,290.59
		Dec. 31, 1944	7,204.50	5,702.60	5,702.60	8,166.73	3,021.57

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VIRGINIA—continued							
Wilson Paper Box Co., Inc., 2221 East Franklin St., Richmond, Va.	Paper box manufacturer	Dec. 31, 1945	$13,596.84	$117.71	$117.71	$556.13	$169.76
Wortendyke Manufacturing Co., Foot of 13th St., Richmond, Va.	Paper converters	Dec. 31, 1941	78,413.32	92,877.48	39,458.79	23,910.95	7,412.39
		Dec. 31, 1942	83,467.64	87,823.16	34,404.47	33,276.91	14,789.74
		Dec. 31, 1943	84,990.46	75,098.84	32,881.65	31,417.41	13,963.30
		Dec. 31, 1944	87,078.48	60,306.91	30,793.63	20,827.27	13,111.32
Wyatt-Cornick Inc., 14th and Grace Sts., Richmond, Va.	Wholesale distribution—radios and accessories.	Mar. 31, 1943	9,184.27	19,847.73	9,425.36	8,915.04	2,746.70
WASHINGTON							
Alaska-Pacific Consolidated Mining Co., 609 Colman Bldg., Seattle, Wash.	Gold mine	Dec. 31, 1940	80,465.00	63,094.38	13,020.27	3,906.08	None
		Dec. 31, 1941	96,453.79	47,105.59	13,902.80	10,929.27	3,388.[illegible]
Anderson Buick Co., 1942 West Lake Ave., Seattle, Wash.	Auto sales and service	Dec. 31, 1943	24,095.98	5,027.91	5,027.91	11,596.27	5,947.75
		Dec. 31, 1944	18,432.08	10,661.71	10,661.71	15,223.43	8,1[illegible]
		Dec. 31, 1945	16,422.27	12,671.32	12,671.32	2,299.16	1,08[illegible]
Blue Mountain Canneries, Inc., Commercial Ave., Dayton, Wash.	Canning peas, corn and asparagus.	Mar. 31, 1942	299,897.91	91,801.99	45,600.00	32,300.00	10,913.00
		Mar. 31, 1943	300,157.42	96,801.99	63,650.00	57,412.95	25,460.00
Cheney Lumber Co., Inc., 425 Tacoma Bldg., Tacoma, Wash.	Lumber and tie wholesaler and mill operators.	Dec. 31, 1942	15,746.86	16,902.11	4,791.43	4,312.28	1,803.94
		Dec. 31, 1943	15,730.87	5,471.08	4,481.57	4,033.41	1,351.85
Church Grape Juice Co., Avenue B and Washington St., Kennewick, Wash.	Manufacturing grape juice	Aug. 31, 1942	41,869.15	42,860.04	32,722.60	29,058.68	10,189.24
		Aug. 31, 1943	41,869.15	42,860.04	32,722.60	29,270.34	13,201.16
Farwest Garments Inc., 419 1st Ave., South, Seattle 4, Wash.	Clothing manufacturer	Jan. 31, 1943	4,773.02	14,282.33	7,498.41	7,604.58	2,413.29
		Feb. 1 to May 4, 1943.	4,841.82	12,213.53	8,075.47	1,960.69	527.[illegible]
Klopfenstein's Inc., 1413 4th Ave., Seattle, Wash	Retail men's wear	Jan. 31, 1944	18,031.29	1,139.83	1,139.83	1,039.73	354.79
Littler's, Inc., 417 Union St., Seattle, Wash	Retail clothing and furnishings	Jan. 31, 1944	22,117.91	1,428.21	1,428.21	1,291.25	786.97
		Jan. 31, 1945	20,434.75	3,142.91	3,142.91	2,985.77	1,06[illegible]
Naches Box Co., Naches, Wash	Manufacture of lumber	Dec. 31, 1943 [1]	7,125.00	None	None	4,886.27	1,465.88
		Dec. 31, 1944	4,456.74	2,668.26	2,668.26	2,728.90	77[illegible]
The Seattle Ice Co., 2200 1st Ave. South, Seattle, Wash.	Ice manufacturing and cold storage.	Oct. 31, 1942	12,299.64	4,371.44	2,390.07	1,279.41	461.52
		Oct. 31, 1943	13,057.98	3,613.10	1,631.73	1,468.56	440.[illegible]
		Oct. 31, 1944	13,362.77	3,308.31	1,326.94	1,249.52	380.36
Soundview Pulp Co., Everett, Wash	Woodpulp manufacturing	Dec. 31, 1940 [2]	754,300.50	2,496,649.41	501,875.86	250,937.93	None
		Dec. 31, 1941 [2]	886,590.07	3,021,996.94	670,555.93	402,333.56	124,723.40
Teague Motor Co., 11 North Colville St., Walla Walla, Wash.	Automobile dealer	Dec. 31, 1943	3,068.54	2,274.89	2,274.89	1,942.07	582.64
		Dec. 31, 1944	3,330.34	1,260.50	1,260.50	1,197.48	340.33
WEST VIRGINIA							
Clarksburg Paper Co., No. 128th St., Pittsburgh, Pa.	Manufacturer of corrugated paper boxes.	Dec. 31, 1940	63,440.57	91,209.93	1,824.43	456.11	None
		Dec. 31, 1941	72,743.88	81,906.62	15,131.12	6,809.01	2,110.[illegible]
		Dec. 31, 1942	72,743.88	81,906.62	15,131.12	13,618.01	6,[illegible]
		Dec. 31, 1943	72,743.88	81,906.62	15,131.12	13,618.01	6,[illegible]
		Dec. 31, 1944	72,743.88	81,906.62	15,131.12	14,374.56	6,052.45
		Dec. 31, 1945	72,743.88	81,906.62	15,131.12	14,374.56	6,052.45
Ensign Electric & Manufacturing Co., 914 Adams Ave., Huntington, W. Va.	Manufacturer and dealer—electrical supplies.	July 31, 1941	3,049.57	24,075.29	3,856.01	964.00	N[illegible]
		July 31, 1942	4,255.09	22,869.77	4,207.98	1,891.89	774.29
		July 31, 1943	5,549.39	21,575.47	3,300.88	2,970.79	891.24
		July 31, 1944	6,334.89	20,789.97	2,515.38	2,337.03	679.14
		July 31, 1945	7,368.04	20,556.82	1,482.23	1,408.12	4[illegible]
The H. Frazier Co., Inc., 1113 East Main St., Richmond, Va.	Quarrying and crushing limestone for road ballast.	Dec. 31, 1942	3,384.52	2,712.67	1,175.48	1,057.93	317.38
		Dec. 31, 1943	3,384.52	2,712.67	1,175.48	1,057.94	317.38
		Dec. 31, 1945	3,358.00	1,202.00	1,202.00	889.34	252.77
The Hancock Manufacturing Co., 118 South 4th St., Toronto, Ohio.	Manufacture of steel blanks and stampings.	Dec. 31, 1941	9,318.80	60,632.19	7,688.90	3,833.61	1,686.80
		Dec. 31, 1942	11,433.47	59,349.61	7,281.30	6,741.72	2,996.82
		Dec. 31, 1943	15,223.21	55,625.04	2,681.75	3,521.05	1,246.36
The Newell Bridge & Ry. Co., Drawer G, Newell, W. Va.	Toll bridge	Dec. 31, 1941	38,942.65	15,867.25	6,546.45	5,856.37	1,815.47
Nugrape Bottling Co., Hansford and Chilton Sts., Charleston, W. Va.	Distributor of malt beverages	Dec. 31, 1940 [3]	9,744.77	42,166.61	5,164.39	857.14	None
		Dec. 31, 1941 [3]	10,934.[illegible]	49,256.78	5,939.57	1,567.99	309.[illegible]
		Dec. 31, 1942	12,643.87	14,199.66	4,060.27	3,654.25	1,132.55
		Dec. 31, 1943	12,643.87	14,199.66	4,060.27	3,654.25	1,130.35
		Dec. 31, 1944	12,643.86	38,267.51	4,060.28	3,857.27	1,586.47
		Dec. 31, 1945	12,643.86	38,267.51	4,060.28	3,857.26	1,[illegible]
Union Bus Terminal, Inc., 16th and Market Sts., Wheeling, W. Va.	Ticket agency	Dec. 31, 1942	500.30	1,874.70	1,015.95	914.36	274.34
		Dec. 31, 1943	775.51	2,549.49	740.74	666.67	2[illegible]
WISCONSIN							
Advance Transportation Co., 1227 North 6th St., Milwaukee, Wis.	Trucking	Dec. 31, 1940	6,395.33	16,824.67	3,647.87	911.96	None
		Jan. 1 to Sept. 30, 1941.	8,149.49	22,725.14	4,038.68	1,241.99	546.47
American Linen Supply Co., (now) 35 East 6th South, Salt Lake City, Utah, (formerly) 1003 West North Ave., Wilwaukee, Wis.	Linen service	Dec. 31, 1941	36,018.28	26,821.02	3,730.06	1,305.52	4[illegible]
		Dec. 31, 1942	36,720.67	26,118.63	3,027.67	2,933.88	1,527.[illegible]
		Dec. 31, 1943	36,659.24	3,089.10	3,089.10	2,852.85	1,680.02
		Dec. 31, 1944	36,567.89	3,180.45	3,180.45	3,313.81	1,848.75
American Veneers Corp., 1540 Main St., Oconto, Wis.	Manufacturers of veneers	June 30, 1942	2,653.00	11,347.63	6,672.85	2,028.36	406.[illegible]
Appleton & Intercity Motor Coach Lines, Inc., 825 South Oneida St., Appleton, Wis. Mail: 1510 Goold St., Racine, Wis.	Bus transportation	Dec. 31, 1942	2,648.16	20,125.76	11,507.71	10,870.02	3,261.01
		Dec. 31, 1943	3,387.51	19,386.41	10,768.36	10,195.20	3,341.55
		Dec. 31, 1944	4,073.71	18,700.21	10,082.16	9,739.47	2,871.19
Badger Meter Manufacturing Co., 2371 North 30th St., Milwaukee, Wis.	Manufacturing and selling water meters—ordnance.	Dec. 31, 1940	80,623.93	92,779.56	8,618.30	3,016.40	N[illegible]
C. D. Baird & Co. (formerly Van Dyke Baird Co.), 2100 West Pierce St., Milwaukee, Wis.	Paper-box manufacturer	May 31, 1944	16,868.30	5,292.46	5,292.46	4,873.10	1,681.02
		May 31, 1945	13,407.33	3,460.97	3,460.97	3,287.93	1,4[illegible]
Eclipse Moulded Products Co., 5151 North 32d St., Milwaukee, Wis.	Plastic products	Dec. 31, 1941	19,747.67	223,249.43	6,102.33	2,746.04	851.27
		Dec. 31, 1942	19,747.67	95,419.13	6,102.33	5,492.10	3,1[illegible]
		Dec. 31, 1943	19,747.67	95,419.13	6,102.33	5,492.09	3,1[illegible]
Eftee, Inc. (formerly Met-L-Top Tables, Inc.), 324 North 15th St., Milwaukee, Wis.	Sale of metal ironing boards	June 30, 1942	16.00	11,692.84	3,527.64	1,411.06	372.[illegible]
Farmers Store Co., Bloomer, Wis	General merchandise	Dec. 31, 1943	175,776.80	12,704.58	6,977.56	6,279.81	2,791.03
		Dec. 31, 1944	175,776.80	6,977.56	6,977.56	6,628.68	2,791.[illegible]
Gehl Guernsey Farms, Inc., 3326 West Capitol Dr., Milwaukee 10, Wis.	Milk products	Dec. 31, 1941	55,141.95	41,091.46	4,099.21	439.68	1[illegible]
		Dec. 31, 1942	56,214.67	41,091.50	1,099.21	989.29	439.[illegible]
		Dec. 31, 1943	57,398.58	41,091.50	1,099.21	989.29	439.[illegible]

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1948—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WISCONSIN—continued							
Hein-Werner Motor Parts Corp., 1200 National Ave., Waukesha, Wis.	Manufacturer of automobile parts and accessories.	Dec. 31, 1940	$100,830.80	$66,939.69	$8,072.22	$2,421.66	None
		Dec. 31, 1941	121,120.71	77,670.03	7,903.90	4,437.14	$1,347.61
		Dec. 31, 1942	121,120.71	77,670.03	7,903.90	7,113.51	3,161.57
		Dec. 31, 1943	121,120.71	77,670.03	7,903.90	7,113.51	3,161.57
Heresite & Chemical Co., 822 South 14th St., Manitowoc, Wis.	Plastic coatings and products	Feb. 28, 1941	6,097.49	71,668.49	6,908.52	1,640.60	None
		Feb. 28, 1942	7,492.71	70,863.80	7,900.75	3,555.34	1,102.15
		Feb. 28, 1943	9,428.47	69,272.52	6,309.47	4,886.03	1,465.81
		Feb. 28, 1944	9,435.48	69,272.52	6,309.47	5,730.24	1,764.15
		Feb. 28, 1945	10,758.60	67,949.40	4,986.35	4,846.80	1,658.33
Merchandising Corp., 236 North Water St., Milwaukee, Wis.	Candy and popcorn vending	Nov. 30, 1944	5,859.32	3,567.25	3,567.25	3,373.79	963.17
Murphy Diesel Co., 5317 West Burnham St., Milwaukee 14, Wis.	Manufacture and sale of diesel engines.	Dec. 31, 1941	46,815.42	154,271.05	22,738.80	18,224.62	5,649.63
Purity Cheese Co., Mayville, Wis.	Manufacture of butter and cheese.	Dec. 31, 1940	4,389.67	22,976.03	4,646.76	470.07	None
		Dec. 31, 1941	5,057.35	26,355.35	6,254.00	2,501.60	1,100.71
		Dec. 31, 1942	9,197.54	22,215.16	4,621.97	4,769.65	1,430.91
		Dec. 31, 1943	9,251.39	22,161.31	4,721.32	4,505.24	1,351.57
		Dec. 31, 1944	9,979.00	21,433.70	4,030.21	2,482.45	752.14
Racine Motor Coach Lines, Inc., 1510 Goold St., Racine, Wis.	City bus transportation	Dec. 31, 1940	9,000.00	44,728.92	4,593.65	403.06	None
		Dec. 31, 1941	9,727.96	54,618.06	13,805.36	5,508.19	2,423.60
		Dec. 31, 1942	11,256.22	53,089.80	12,277.10	13,476.72	5,061.67
Roth Appliance Distributors, Inc., 647 West Virginia St., Milwaukee, Wis.	Distributors	Dec. 31, 1942 [1]	7,535.74	None	None	265.11	79.80
		Dec. 31, 1943	6,541.94	19,125.84	993.80	894.42	268.33
Siesel Construction Co., 514 East Ogden Ave., Milwaukee, Wis.	General engineering and contracting.	Dec. 31, 1943	18,874.74	19,125.26	15,235.01	14,249.21	8,114.95
		Dec. 31, 1945	18,089.51	19,910.49	16,020.24	8,435.88	4,796.34
Solar Corp., 944 West Bruce St., Milwaukee, Wis.	Manufacturer of storage batteries and paints and varnish.	Dec. 31, 1941	218,123.27	80,592.00	31,847.54	15,923.77	4,936.37
Stolper Steel Products Corp., 3258 West Fond du Lac Ave., Milwaukee, 10, Wis.	Manufacturers of steel products	Dec. 31, 1940	48,894.27	31,671.47	16,780.41	4,240.82	None
		Dec. 31, 1941	61,869.71	46,632.45	18,169.97	8,176.49	2,534.71
		Dec. 31, 1942	63,036.83	46,632.45	18,169.97	16,352.97	7,267.99
		Dec. 31, 1943	63,036.83	46,632.45	18,169.97	32,705.94	14,535.98
		Dec. 31, 1944	63,036.83	46,632.45	18,169.97	10,200.38	7,267.99
Supreme Metal Treating Co., 4440 West Mitchell St., Milwaukee, Wis.	Heat treating	do	1,171.32	5,953.68	1,215.06	1,154.30	328.07
Twin Disc Clutch Co., 1328 Racine St., Racine, Wis.	Manufacturer industrial clutches, power take off and reduction gear units, hydraulic drives.	June 30, 1941	298,680.39	95,620.95	14,780.38	6,651.17	None
		June 30, 1942	369,186.22	113,193.60	18,378.51	11,015.11	3,414.68
Wacho Manufacturing Co., 3048 West Galena St., Milwaukee, Wis.	Tinning, parkerizing, etc.	Dec. 31, 1943	5,337.14	10,490.02	4,637.86	3,330.80	1,492.27
E. R. Wagner Manufacturing Co., 4611 North 32d St., Milwaukee, Wis.	Manufacture of hardware specialties.	Dec. 31, 1941	64,313.22	93,429.60	3,958.17	1,623.27	503.21
Webster Electric Co., Clark and Dekoven Ave., Racine, Wis.	Manufacture electrical products	Dec. 31, 1940	107,886.49	46,863.43	13,097.91	3,929.37	None
		Dec. 31, 1941	128,495.76	73,308.66	27,714.64	15,243.25	4,725.42
Young Radiator Co., 709 Marquette St., Racine, Wis.	Manufacturing of radiators, cooling systems and heating units.	Dec. 31, 1940	40,450.04	86,862.81	11,199.85	3,359.95	None
		Dec. 31, 1941	48,486.53	112,651.48	12,822.41	6,411.20	1,987.47
		Dec. 31, 1942	60,617.46	100,520.55	691.48	622.33	236.69
WYOMING							
The Cheyenne Newspapers, Inc., 110 East 17th St., Cheyenne, Wyo.	Newspaper publishing	Dec. 31, 1943	22,980.46	18,775.83	11,380.83	10,242.74	6,031.84
		Dec. 31, 1944	22,980.46	18,775.83	11,380.83	10,811.79	6,031.84

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1947

1ST DISTRICT OF CALIFORNIA							
Mother's Cake & Cookie Co., P. O. Box 988 (1148 East 18th St.), Oakland, Calif.	Bakery	Dec. 31, 1943	$79,423.87	$2,601.98	$2,601.98	$2,341.78	$1,057.46
6TH DISTRICT OF CALIFORNIA							
Mullen Chevrolet Co. (formerly Westlake Chevrolet Co.), 205 South Vermont Ave., Los Angeles, Calif.	Automobile sales and service	Dec. 31, 1944	5,863.09	3,905.21	3,493.26	640,620.00	181.81
West Adams Chevrolet, Inc. 4471 West Adams St., Los Angeles, Calif.	Automobile sales and service	Dec. 31, 1943	4,795.21	5,339.40	5,110.74	5,523.68	177.96
		Dec. 31, 1944	4,113.87	5,984.09	5,630.74	3,311.46	941.18
1ST DISTRICT OF ILLINOIS							
American Rug & Carpet Co., 1347 South Michigan Ave., Chicago, Ill.	Jobbers in floor covering	Dec. 31, 1941	35,071.21	46,497.07	20,655.67	10,327.83	3,201.62
		Dec. 31, 1942	43,839.01	37,729.27	11,887.87	10,699.09	4,889.85
		Dec. 31, 1943	43,839.00	37,729.28	11,887.88	10,699.10	4,894.83
		Dec. 31, 1944	43,839.00	37,729.28	11,887.88	7,970.64	3,356.06
Branham Printing Co., 626 Federal St., Chicago, Ill.	Commercial printing and publishing.	Dec. 31, 1945	8,440.90	4,071.56	4,071.56	3,867.98	1,148.28
INDIANA							
United Department Stores, Anderson, Ind.	Department store	Jan. 31, 1942	8,307.78	7,198.89	4,610.60	1,613.71	473.73
Homer J. Williamson, Inc., 1720 East 38th St., Indianapolis, Ind.	Manufacture—confections	Dec. 31, 1940	5,979.97	10,857.93	3,250.85	812.71	None
		Dec. 31, 1941	6,870.60	9,967.30	4,093.61	1,432.77	329.54
		Dec. 31, 1942	6,870.60	9,967.30	4,093.61	3,684.24	1,105.28
LOUISIANA							
Bienville Furniture & Manufacturing Co., 743 South Front St., New Orleans, La.	Furniture manufacturing	May 31, 1944	11,181.49	2,921.04	2,921.04	2,689.59	813.52
MARYLAND							
The Maryland Biscuit Co., 522 South Charles St., Baltimore, Md.	Biscuit and cracker manufacturer.	Dec. 31, 1945	128,945.73	4,232.93	4,232.93	4,021.29	1,693.18

[1] See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1947—continued

Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (sub-ch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
MINNESOTA							
Mueller Can & Tube Co., 293 Como Ave., St. Paul, Minn.	Mfgrs. fibre cans and tubes	Dec. 31, 1943	$3,225.47	$6,664.68	$6,664.68	$5,998.21	$766.47
		Dec. 31, 1944	4,253.41	5,966.61	5,966.61	5,668.28	1,615.38
1ST MISSOURI							
Mode, Inc., 506 North 4th St., St. Louis, Mo.	Retail millinery departments	Jan. 31, 1945	5,070.81	2,124.97	2,124.97	2,018.72	573.74
5TH DISTRICT OF NEW JERSEY							
Radiant Lamp Corp., 300 Jelliff Ave., Newark, N. J.	Manufacturers of commercial lighting bulbs.	Dec. 31, 1943	7,202.01	13,472.37	4,978.92	4,571.03	1,371.32
NEW MEXICO							
Union Supply Co., Artesia, N. Mex.	Oil field supplies	Jan. 31, 1944	9,654.37	4,351.20	637.04	576.04	171.12
14TH DISTRICT OF NEW YORK							
Albany Corrugated Container Corp. 481 South Saratoga St., Cohoes, N. Y.	Manufacturer corrugated shipping containers and products.	Dec. 31, 1943	13,546.72	9,734.59	9,734.59	8,761.13	3,514.93
28TH DISTRICT OF NEW YORK							
Vanott Machine Corp., 216 Colgate Ave., Buffalo, N. Y.	Machine shop	Dec. 31, 1942	3,584.84	6,179.40	6,179.40	5,538.79	1,710.[illegible]
		Dec. 31, 1943	4,171.86	5,592.38	5,592.38	2,532.40	1,549.27
		Dec. 31, 1944	5,379.00	4,385.24	4,385.24	4,424.52	1,227.37
15TH DISTRICT OF OHIO							
I B S Theatre, Inc., 808 Keith Bldg., Cleveland, Ohio.	Motion-picture theater	Dec. 31, 1945	3,082.77	25,377.77	8,645.93	8,213.63	2,308.97
1ST DISTRICT OF TEXAS							
Brown Securities Corp., 412 Lamar, Austin, Tex.	Securities and rentals	Dec. 31, 1941	34,345.34	6,877.50	447.15	2,849.59	973.[illegible]
		Dec. 31, 1942	34,413.46	6,809.38	379.03	3,344.63	1,[illegible]
2D DISTRICT OF TEXAS							
Employees Lloyds, 409 Texas Bank Bldg., Dallas, Tex.	Insurance	do	17,073.31	5,726.69	5,726.69	5,127.02	2,324.[illegible]4
		Dec. 31, 1943	17,073.31	5,726.69	5,726.69	5,154.02	2,341.74
Ben H. Rosenthal & Co., Inc., P. O. Box 5252, Dallas, Tex.	Wholesale meat packer	June 30, 1944	14,961.04	9,388.85	48.96	1,627.51	497.91
WISCONSIN							
Wacho Mfg. Co., 3048 West Galena St., Milwaukee, Wis.	Tinning, parkerizing, etc.	Dec. 31, 1941	3,417.73	12,409.43	4,657.27	1,630.05	4[illegible]
		Dec. 31, 1942	3,417.73	12,409.43	6,557.27	4,927.37	1,770.47
Western Hardware & Specialty Manufacturing Co., 3830 North Fraternity St., Milwaukee, Wis.	Manufacturing hardware and specialties.	do	10,366.38	8,653.62	2,801.55	1,528.05	458.41

[1] Allowance made during the fiscal year ended June 30, 1948, represents addition to relief previously allowed and published.

[2] No allowance made by the Commissioner; relief allowed by the Tax Court of the United States, under written stipulation.

[3] No allowance by Commissioner; relief allowed by the Tax Court of the United States.

[4] Supersedes data published Nov. 2, 1944.

[5] See 3d District of New York for fiscal year ended June 30, 1941.

[F. R. Doc. 48-9333; Filed, Oct. 20, 1948; 9:23 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Misc. 42252]

OREGON

ORDER PROVIDING FOR OPENING OF PUBLIC LANDS RESTORED FROM UMATILLA PROJECT, OREGON

OCTOBER 13, 1948.

An order of the Bureau of Reclamation dated July 2, 1948, concurred in by the Director, Bureau of Land Management, August 6, 1948, revoked the Departmental orders of March 17, 1904, and August 16, 1906, so far as they withdrew in the first form prescribed by section 3 of the Reclamation Act of June 17, 1902 (32 Stat. 388), the following-described land in connection with the Umatilla Project, Oregon, and provided that such revocation shall not affect the withdrawal of any other lands by said order or affect any other orders withdrawing or reserving the lands described:

WILLAMETTE MERIDIAN

T. 5 N., R. 28 E.,
Sec. 17, NW¼SW¼;
Sec. 20, NW¼NW¼, S½NW¼.

The areas described aggregate 160 acres.

The lands are undulating in character, with a sand soil supporting sage, greasewood, and bunch grasses.

This order shall not become effective to change the status of such lands until 10:00 a. m. on December 15, 1948. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from December 15, 1948, to March 16, 1949, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from November 25, 1948, to December 14, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on December 15, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on March 17, 1949, any of the lands remaining un-

appropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from February 25, 1949, to March 16, 1949, inclusive, and all such applications, together with those presented at 10:00 a. m. on March 17, 1949, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Portland, Oregon, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office, Portland, Oregon.

ROSCOE E. BELL,
Acting Director.

[F. R. Doc. 48-9242; Filed, Oct. 20, 1948; 8:47 a. m.]

[1904054]

CALIFORNIA

AIR NAVIGATION SITE NO. 177 REVOKED

OCTOBER 13, 1948.

By virtue of the authority contained in section 4 of the act of May 24, 1928, 45 Stat. 729, 49 U. S. C. sec. 214, and pursuant to the authority delegated August 30, 1948, by the Secretary of the Interior, it is ordered as follows:

The order of the Secretary of the Interior of March 3, 1942, Air Navigation Site Withdrawal No. 177, withdrawing the hereinafter-described public lands for the use of the War Department as an auxiliary landing field, is hereby revoked.

The jurisdiction over and use of such lands granted to the War Department by the order of March 3, 1942, shall cease upon the date of the signing of this order. Thereupon, the jurisdiction over and administration of such lands shall be vested in the Department of the Interior or any other Department or agency of the Federal Government, according to their respective interests then of record.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on December 15, 1948. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from December 15, 1948, to March 16, 1949, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from November 25, 1948, to December 14, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on December 15, 1948 shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on March 17, 1949, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from February 25, 1949, to March 16, 1949, inclusive, and all such applications, together with those presented at 10:00 a. m. on March 17, 1949, shall be treated as simultaneously filed. Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Los Angeles, California, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office, Los Angeles, California.

The lands affected by this order are described as follows:

SAN BERNARDINO MERIDIAN

T. 10 N., R. 5 W.,
Sec. 26, S½;
Sec. 35, N½.

The areas described aggregate 640 acres.

The land is rolling desert land with a sandy soil supporting the usual type of desert vegetation.

ROSCOE E. BELL,
Acting Director.

[F. R. Doc. 48-9243; Filed, Oct. 20, 1948; 8:47 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6164]

OTTER TAIL POWER CO.

NOTICE OF ORDER AUTHORIZING AND APPROVING ISSUANCE OF COMMON STOCK

OCTOBER 18, 1948.

Notice is hereby given that, on October 15, 1948, the Federal Power Commission issued its order entered October 15, 1948, authorizing and approving issuance of common stock in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-9264; Filed, Oct. 20, 1948; 8:52 a. m.]

[Docket No. G-453]

IROQUOIS GAS CORP. AND REPUBLIC LIGHT, HEAT & POWER CO.

NOTICE OF ORDER TERMINATING PROCEEDING

OCTOBER 18, 1948.

Notice is hereby given that, on October 15, 1948, the Federal Power Commission issued its order entered October 12, 1948, dismissing application for certificate of public convenience and necessity and terminating proceedings in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-9258; Filed, Oct. 20, 1948; 8:52 a. m.]

[Docket No. G-530]

GODFREY L. CABOT, INC.

NOTICE OF ORDER DISMISSING APPLICATION

OCTOBER 18, 1948.

Notice is hereby given that, on October 15, 1948, the Federal Power Commission issued its order entered October 12, 1948,

dismissing application for a certificate of public convenience and necessity in the above-designated matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-9263; Filed, Oct. 20, 1948; 8:52 a. m.]

[Docket Nos. G-859, G-1089, G-1136]

TEXAS GAS TRANSMISSION CORP. ET AL.

ORDER CONSOLIDATING PROCEEDINGS AND FIXING DATE OF HEARING

OCTOBER 14, 1948.

In the matter of Texas Gas Transmission Corporation, Docket No. G-859; Texas Eastern Transmission Corporation, Docket No. G-1089; Corporation of Dyersburg, Tennessee, Docket No. G-1136.

Upon consideration of the application filed October 4, 1948, by the Corporation of Dyersburg, a municipality of the State of Tennessee, for an order pursuant to section 7 (a) of the Natural Gas Act, directing Texas Gas Transmission Corporation to establish physical connection of its natural gas transportation facilities with the facilities to be installed by, for or on behalf of Applicant and to sell natural gas to Applicant and for an order directing Texas Gas to so modify its arrangements with Texas Eastern Transmission Corporation and others as to facilitate such sale and delivery of natural gas to Applicant by Texas Gas, as described in such application on file with the Commission and open to public inspection;

It appears to the Commission that:

(a) It is necessary and desirable in the public interest that a hearing be held respecting the matters involved and the issues raised by such application;

(b) Good cause exists for consolidating the proceedings to be had in Docket No. G-1136 with the proceedings now in progress in Docket Nos. G-859 and G-1089 for the purpose of hearing;

The Commission orders that:

(A) A public hearing be held, commencing at 10:00 a. m. (e. s. t.) on October 29, 1948, in the Main Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., respecting the matters involved and the issues presented by the application of the Corporation of Dyersburg;

(B) The public hearing provided for in paragraph (A) above be and the same is hereby consolidated for hearing with the matters involved in Docket Nos. G-859 and G-1089;

(C) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure.

Date of issuance: October 15, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-9234; Filed, Oct. 20, 1948; 8:45 a. m.]

[Docket Nos. G-859, G-1137]

TEXAS GAS TRANSMISSION CORP. AND MADISON UTILITIES CORP.

ORDER CONSOLIDATING PROCEEDINGS AND FIXING DATE OF HEARING

OCTOBER 14, 1948.

Upon consideration of the application filed October 5, 1948, by Madison Utilities Corporation, a corporation organized under the laws of the State of Indiana, with its principal place of business at Madison, Indiana, for an order pursuant to section 7 (a) of the Natural Gas Act, directing Texas Gas Transmission Corporation to establish physical connection of its natural gas transportation facilities to distribution mains of Applicant for the purpose of supplying, transmitting and deliving natural gas to Applicant and for an order directing Texas Gas to so modify its arrangements with other purchasers of natural gas as to facilitate such sale and delivery of natural gas to to the Applicant by Texas Gas, as described in such application on file with the Commission and open to public inspection;

It appears to the Commission that:

(a) It is necessary and desirable in the public interest that a hearing be held respecting the matters involved and the issues raised by such application;

(b) Good cause exists for consolidating the proceedings to be had in Docket No. G-1137 with the proceedings now in progress in Docket No. G-859 for the purpose of hearing;

The Commission orders that:

(A) A public hearing be held, commencing at 10:00 a. m. (est) on October 29, 1948, in the Main Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., respecting the matters involved and the issues presented by the application of Madison Utilities Corporation;

(B) The public hearing provided for in paragraph (A) above be and the same is hereby consolidated for hearing with the matters involved in Docket No. G-859;

(C) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure.

Date of issuance: October 15, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-9235; Filed, Oct. 20, 1948; 8:45 a. m.]

[Docket Nos. G-859, G-1138]

TEXAS GAS TRANSMISSION CORP. AND LAWRENCEBURG GAS CO.

ORDER CONSOLIDATING PROCEEDINGS AND FIXING DATE OF HEARING

OCTOBER 14, 1948.

Upon consideration of the application filed October 6, 1948, by Lawrenceburg Gas Company, an Indiana corporation with its principal place of business at Lawrenceburg, Indiana, for an order pursuant to section 7 (a) of the National Gas Act, directing Texas Gas Transmission Corporation to establish physical connection of its natural gas transportation facilities to distribution mains of Applicant for the purpose of supplying, transmitting and delivering natural gas to Applicant and for an order directing Texas Gas to so modify its arrangements with other purchasers of natural gas as to facilitate such sale and delivery of natural gas to the Applicant by Texas Gas, as described in such application on file with the Commission and open to public inspection;

It appears to the Commission that:

(a) It is necessary and desirable in the public interest that a hearing be held respecting the matters involved and the issues raised by such application;

(b) Good cause exists for consolidating the proceedings to be had in Docket No. G-1138 with the proceedings now in progress in Docket No. G-859 for the purpose of hearing;

The Commission orders that:

(A) A public hearing be held, commencing at 10:00 a. m. (e. s. t.) on October 29, 1948, in the Main Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., respecting the matters involved and the issues presented by the application of Lawrenceburg Gas Company;

(B) The public hearing provided for in paragraph (A) above be and the same is hereby consolidated for hearing with the matters involved in Docket No. G-859;

(C) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) of the Commission's rules of practice and procedure.

Date of issuance: October 15, 1948.

By the Commission.

LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-9236; Filed, Oct. 20, 1948; 8:45 a. m.]

SECURITIES AND EXCHANGE COMMISSION

AIGELTINGER & CO.

MEMORANDUM OPINION AND ORDER PERMITTING BROKER-DEALER REGISTRATION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of October A. D. 1948.

In the matter of Aigeltinger & Company, 76 William Street, New York 5, New York.

Aigeltinger & Co., a partnership composed of Frank W. Aigeltinger and Ennis K. Aigeltinger as general partners, and William F. Mullan as limited partner, is registered as a broker and dealer under section 15 (b) of the Securities Exchange Act of 1934.[1] Ennis K. Aigeltinger is

[1] The firm and various predecessor firms, in all of which Frank W. Aigeltinger has been a general partner or sole proprietor, have been registered under the firm name of Aigeltinger & Co. since 1938.

withdrawing from the partnership and it is proposed to admit Sydney G. Vickers as a general partner.

An application has accordingly been filed on Form 4-M for registration of the proposed new partnership of Aigeltinger & Co. as a broker and dealer. We instituted this proceeding under section 15 (b) of the act to determine whether the application should be denied.

After appropriate notice a hearing was held. A recommended decision by the hearing examiner has been waived. No proposed findings and briefs have been filed, nor has oral argument been requested.[1] Our findings are based on an independent review of the record.

Section 15 (b) of the act provides in part as follows:

> The Commission shall, after appropriate notice and opportunity for hearing, by order deny registration to * * * any broker or dealer if it finds that such denial * * * is in the public interest and that * * * any partner * * * of such broker or dealer * * * whether prior or subsequent to becoming such * * * is permanently or temporarily enjoined by order, judgment or decree of any court of competent jurisdiction from engaging in or continuing any conduct or practice in connection with the purchase or sale of any security * * *

The record shows that, by a decree of the United States District Court for the District of Massachusetts dated April 3, 1936, Vickers was permanently enjoined from engaging in or continuing certain fraudulent practices in connection with the sale of securities.[2] It is therefore clear that a statutory basis exists for denying the application, provided we find that such denial is in the public interest.

The record does not indicate that Vickers has ever violated the terms of the injunction. Since 1942 he has been employed as a trader by Aigeltinger & Co., under the personal supervision of Frank W. Aigeltinger. Aigeltinger testified in support of Vickers' good character, honesty and reliability. Schedules of Vickers' transactions for Aigeltinger & Co., during the 2½-year period from the beginning of 1946 through July 1948, were introduced in evidence. These schedules disclose that, under all the circumstances, the transactions handled by Vickers were effected at prices not unreasonably related to current market quotations and that such charges as were made in connection with these transactions were not unfair or unreasonable. Aigeltinger further testified that he would continue to be the controlling and dominant factor in the partnership, and that he would continue to exercise supervision over Vickers' transactions as heretofore.

It also appears that Vickers was twice convicted in State courts of offenses involving securities transactions. While these convictions took place more than ten years prior to the filing of the instant application, and, under the provisions of the act, cannot supply an independent statutory basis for denial, the facts relating to the offenses may be properly considered in connection with all other factors relating to the public interest.

In 1935 Vickers was convicted in New Hampshire on charges of selling securities without having been licensed as a broker or dealer in that State. He received a suspended sentence and restitution was made to the complaining purchasers. In 1936 Vickers was indicted in Massachusetts on a charge of larceny of a stock certificate valued at $500. He pleaded guilty, was placed on probation, and made restitution.

In weighing factors bearing on the public interest, we must not only give consideration to the protection of public investors, but in appropriate cases, we must also give weight to the hardship inherent in the permanent denial to individuals of the opportunity to engage in chosen forms of activity, including the securities business.[4]

The conduct and practices which led to the injunction and the two convictions all took place more than twelve years ago. Under these circumstances, we believe that the evidence of Vickers' activities since that time, and the evidence as to his subsequent good character and reputation, persuasively indicate that infractions are not likely to be repeated in the future.

After due consideration of all the circumstances, we are of the opinion that the public interest does not require a denial of the application for registration.

Accordingly, it is ordered, Pursuant to section 15 (b) of the Securities Exchange Act of 1934, that the registration as a broker and dealer of Aigeltinger & Co., a partnership consisting of Frank W. Aigeltinger, Sydney G. Vickers and William F. Mullan, be and it hereby is permitted to become effective.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-9254; Filed, Oct. 20, 1948; 8:50 a. m.]

[File Nos. 54-106, 54-107, 59-52]

BUFFALO, NIAGARA AND EASTERN POWER CORP. ET AL.

NOTICE OF FILING OF APPLICATION FOR EXTENSION OF TIME

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 14th day of October 1948.

In the matter of Buffalo, Niagara and Eastern Power Corporation, File Nos. 54-106; 31-524; Niagara Hudson Power Corporation, File Nos. 54-107, 31-523; Niagara Hudson Power Corporation and its subsidiary companies, respondents, File No. 59-52.

Notice is hereby given that Niagara Hudson Power Corporation ("Niagara Hudson") has filed an application requesting a six-months extension to May 1, 1949 of the time within which Niagara Hudson must dispose of all its interest, direct or indirect, in Buffalo Niagara Electric Corporation and the subsidiaries thereof, as provided by the amended plan of Niagara Hudson approved by order of the Commission dated October 4, 1945 (the time for compliance with such order having been subsequently extended to November 1, 1948, by Commission orders dated October 28, 1946, April 22, 1947, October 24, 1947, and May 20, 1948).

Notice is further given that any person may, not later than October 29, 1948 at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said application proposed to be controverted or may request that he be notified if the Commission should order a hearing thereon. At any time after October 29, 1948, the Commission may take such action as may be deemed appropriate with respect to Niagara Hudson's application.

All interested persons are referred to said application which is on file in the offices of the Commission for a statement of the reasons for such request, which are summarized as follows:

The Commission, by order dated October 4, 1945, approved a plan of reorganization and consolidation of Buffalo, Niagara and Eastern Power Corporation and certain of its subsidiaries, which plan provided, among other things, for the disposition by Niagara Hudson, within one year from November 1, 1945, of all of its interest, direct or indirect, in Buffalo Niagara Electric Corporation unless such time is extended or the disposition requirements of the order modified or altered.

By order adopted September 29, 1948 the Public Service Commission of the State of New York authorized the consolidation of Buffalo Niagara Electric Corporation, Central New York Power Corporation and New York Power and Light Corporation, the major subsidiaries of Niagara Hudson, into a single operating company and the holding of all the common capital stock of such company by Niagara Hudson. A plan filed under section 11(e) of the act by Niagara Hudson proposing such consolidation is pending before this Commission. There is also pending before this Commission a plan filed by Niagara Hudson under section 11 (e) of the act for its own corporate simplification and ultimate dissolution, such plan involving disposition of the common stock of the consolidated company. Niagara Hudson proposes to file an amendment to this plan within the next thirty days.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-9252; Filed, Oct. 20, 1948; 8:49 a. m.]

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[1] Counsel for the Division of Trading and Exchanges has not opposed the application.

[2] Vickers consented to the injunction. As originally issued, the decree also prohibited Vickers from participating in any retail business in securities. On Vicker's petition, the District Court, on October 26, 1942, modified the decree to eliminate this latter restraint.

[4] Joseph J. Lann, — S. E. C. — (1947), Securities Exchange Act Release No. 4015; H. Evan Taylor and Louis B. Taylor — S. E. C. — (1947), Investment Advisers Act Release No. 50; Burley & Co. — S. E. C. — (1948), Securities Exchange Act Release No. 4109.

[File Nos. 54-127, 59-3, 59-12]

ELECTRIC BOND AND SHARE CO. ET AL.

NOTICE OF FILING AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C. on the 14th day of October A. D. 1948.

In the matter of Electric Bond and Share Company, File No. 54-127; Electric Bond and Share Company and its Subsidiary Companies, respondents, File No. 59-3; Electric Bond and Share Company, American Power & Light Company, National Power & Light Company, Electric Power & Light Corporation et al., respondents, File No. 59-12.

The Commission by order dated September 6, 1946, having approved Plan II-A filed by Electric Bond and Share Company ("Bond and Share"), a registered holding company, pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935, said plan providing among other things, that Bond and Share dispose of all of its holdings of 423,408 shares of the common stock of Carolina Power & Light Company ("Carolina") not later than October 6, 1947, unless such time be extended by the Commission; and

The Commission by orders dated October 10, 1947 and July 27, 1948 having extended the time within which Bond and Share must dispose of its holdings of the common stock of Carolina until October 8, 1948;

Notice is hereby given that Bond and Share has filed an application-declaration proposing the disposition by means of a negotiated sale to underwriters of not in excess of 350,000 shares of its holdings of 423,408 shares of the common stock of Carolina, plus not in excess of 17,500 additional shares of such stock which Bond and Share may purchase in connection with stabilizing operations. The application-declaration states that it is expected that the underwriters will make a public offering of such shares. In order to effectuate such private sale to underwriters, Bond and Share has requested an exemption from the competitive bidding requirements of Rule U-50. The details of the underwriting arrangement will be filed by amendment.

In connection with its proposed stabilizing operations, Bond and Share requests permission to acquire not more than 17,500 shares of the common stock of Carolina by purchase on the New York Stock Exchange at any time from the date of the Commission's order authorizing such purchase until the time of the execution of a purchase contract between Bond and Share and the underwriters but in no event for a period in excess of 14 days. Any purchases effected will commence at a price (exclusive of commissions) not higher than the last preceding sale price of the Carolina common stock on such exchange.

The proceeds of the sale of the common stock of Carolina will be used by Bond and Share to reduce its outstanding bank loans.

Bond and Share requests that the order of the Commission contain findings and recitations conforming to the provisions and requirements of section 1808 (f) of the Internal Revenue Code, as amended.

It appearing to the Commission that it is appropriate in the public interest that a hearing be held with respect to said application-declaration and that said application-declaration shall not be granted or be permitted to become effective except pursuant to a further order of this Commission;

It is ordered, That a hearing on said application-declaration pursuant to the applicable provisions of the act and the rules of the Commission be held on October 22, 1948 at 10:00 a. m., e. s. t., at the offices of the Commission, 425 Second Street NW., Washington 25, D. C., in such room as may be designated on that date by the Hearing Room Clerk.

It is further ordered, That James G. Ewell or any other officer or officers of this Commission designated by it for that purpose shall preside at such hearing. The officer or officers so designated to preside at such hearing are hereby authorized to exercise all powers granted to the Commission under section 18(c) of the act and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities of the Commission having advised the Commission that it has made a preliminary examination of the application-declaration and that, upon the basis thereof, the following matters and questions are presented for consideration by the Commission without prejudice, however, to the presentation of additional matters and questions upon further examination:

(1) Whether the proposed sale of common stock of Carolina by Bond and Share shall be exempted from the competitive bidding requirements of Rule U-50.

(2) Whether in the event that an exemption from the provisions of Rule U-50 is granted, the terms and conditions of the proposed sale of the common stock of Carolina meet the standards of section 12(d) of the act, particularly with respect to the maintenance of competitive conditions, the receipt of adequate consideration or the reasonableness of any fees or commissions to be paid.

(3) Whether the proposed acquisition by Bond and Share of shares of the common stock of Carolina on the New York Stock Exchange for the purpose of stabilizing the price of such stock meets the requirements of sections 9 and 10 of the act.

(4) Whether the accounting entries to be recorded in connection with the proposed transactions are proper and conform to the standard principles of accounting.

(5) Whether it is necessary or appropriate in the public interest or for the protection of investors or consumers to impose terms and conditions with reference to the proposed transactions and, if so, what such terms and conditions should be.

It is further ordered, That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered, That any person desiring to be heard or otherwise wishing to participate in this proceeding shall file with the Secretary of the Commission on or before October 21, 1948, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice, stating the nature of his interest, which of the foregoing matters and questions he desires to controvert and what additional matters and questions, if any, he deems are raised by the said application-declaration.

It is further ordered, That the Secretary of the Commission shall serve a copy of this order by registered mail on Bond and Share, and that notice of said hearing shall be given to all other persons by general release of this Commission which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935 and by publication of this order in the FEDERAL REGISTER.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary*.

[F. R. Doc. 48-9253; Filed, Oct. 20, 1948; 8:50 a. m.]

[File Nos. 70-1792, 70-1799]

CENTRAL VERMONT PUBLIC SERVICE CORP. AND NEW ENGLAND PUBLIC SERVICE CO.

ORDER RELEASING JURISDICTION OVER LEGAL FEE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 14th day of October A. D. 1948.

The Commission having, by orders dated April 30, 1948, July 21 and 23, 1948, granted the applications and declarations, as amended, of Central Vermont Public Service Corporation ("Central Vermont") and its parent, New England Public Service Company, a registered holding company, regarding, among other things, the quasi-reorganization of Central Vermont, the issue and sale of 326,000 shares of common stock and $1,900,000 principal amount of First Mortgage Bonds by Central Vermont; and

The Commission having, by order dated July 23, 1948, released jurisdiction over the payment of all legal fees incurred in connection with the transactions except the legal fee of Ropes, Gray, Best, Coolidge & Rugg as to which supporting data had not yet been furnished; and

Central Vermont having filed a further amendment to its application-declaration setting forth the nature and extent of legal services rendered by Ropes, Gray, Best, Coolidge & Rugg for which a request for payment has been made in the amount of $22,500; and

The Commission having considered the record and it appearing to the Commission that the legal fee of Ropes, Gray, Best, Coolidge & Rugg is not unreasonable and that jurisdiction over such fee should now be released:

It is ordered, That the jurisdiction heretofore reserved over the payment of the legal fee of Ropes, Gray, Best, Coolidge & Rugg, incurred in connection

with the transactions herein, be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-9255; Filed, Oct. 20, 1948; 8:50 a. m.]

[File No. 70-1921]

INTERSTATE POWER CO.

SUPPLEMENTAL ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE AND RELEASING JURISDICTION OVER FEES AND EXPENSES

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 14th day of October A. D. 1948.

Interstate Power Company ("Interstate"), a registered holding company, having filed with this Commission a declaration, pursuant to the Public Utility Holding Company Act of 1935 and certain rules and regulations promulgated thereunder, regarding the issuance and sale by Interstate, at competitive bidding pursuant to Rule U-50, of $5,000,000 principal amount of First Mortgage Bonds due 1978, the proceeds from the sale of said bonds to be used for the repayment of outstanding indebtedness in the amount of $2,400,000 and the balance thereof for other corporate purposes;

The Commission having, by an order dated September 30, 1948, permitted the declaration to become effective, subject, among other things, to the condition that the proposed issuance and sale of these bonds should not be consummated until the results of competitive bidding had been made a matter of record in this proceeding and a further order entered by the Commission in the light of the record as so completed;

Interstate now having filed an amendment to the declaration setting forth the action taken by it to comply with the requirements of Rule U-50 and stating that, pursuant to the invitation for competitive bids, the following bid was received:

Bidder	Interest rate	Price	Cost of money to the company
	Percent	*Percent*	*Percent*
Halsey, Stuart & Co., Inc.	4½	100	4.5

It appearing that Interstate has accepted the bid of Halsey, Stuart & Company, Inc.; that these bonds are to be resold to the public at 103% of the principal amount thereof plus accrued interest from July 1, 1948, representing a spread to the underwriters of 3.0% on said securities;

The record also having been completed with respect to fees and expenses to be paid in connection with the proposed issuance and sale of these bonds, including fees and expenses to be borne by the successful bidders, these fees being $10,000 payable by Interstate to Matthews & Springer, Chicago, Illinois; $6,000 payable to Winthrop, Stimson, Putnam, & Roberts, as counsel for the successful bidders; and $3,000 of expenses as reimbursements for disbursements of Matthews & Springer;

The Commission having examined such amendment and having considered the record as now completed and finding no basis for imposing terms and conditions with respect to such matters;

It is ordered, That said declaration, as amended, be and the same hereby is permitted to become effective forthwith, subject to the terms and conditions prescribed by Rule U-24 and to the further condition that the reservation of jurisdiction with respect to the payment of fees and expenses applicable to these transactions and heretofore reserved by the Commission, be and the same hereby is released.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-9251; Filed, Oct. 20, 1948; 8:49 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Return Order 187]

OSCAR H. WEBB AND MARTIN BEHRENS

Having considered the claim set forth below and having issued a determination allowing the claim which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Oscar H. Webb, New York, N. Y., and Martin Behrens, London, England; 5860, 5861.	Aug. 19, 1948 (13 F. R. 4899).	Property described in vesting order No. 272 (7 F. R 10163, Dec. 5, 1942), relating to United States Letters Patent No. 2,288,411.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON, *Assistant Attorney General, Director, Office of Alien Property.*

[F. R. Doc. 48-9281; Filed, Oct. 20, 1948; 8:55 a. m.]

[Supplemental Vesting Order 12076]

FRED KUHNE

In re: Estate of Fred Kuhne, also known as Robert Blume, deceased. File No. D-28-12210; E. T. sec. 16421.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Hedwig Berger, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, names unknown, of Fred Kuhne, also known as Robert Blume, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Fred Kuhne, also known as Robert Blume, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by John C. Glenn, as Administrator, acting under the judicial supervision of the Surrogate's Court, Queens County, State of New York;

and it is hereby determined:

5. That to the extent that the person named in subparagraph 1 hereof, and the domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, names unknown, of Fred Kuhne, also known as Robert Blume, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON, *Assistant Attorney General, Director, Office of Alien Property.*

[F. R. Doc. 48-9268; Filed, Oct. 20, 1948; 8:52 a. m.]

[Supplemental Vesting Order 12099]

RYOHEI KATO

In re: Estate of Ryohei Kato, deceased. File No. D-39-5832.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kaku Nakaza, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof, in and to the estate of Ryohei Kato, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Japan);

3. That such property is in the process of administration by George Kiyoguchi, as executor, acting under the judicial supervision of the Third Judicial District Court, County of Salt Lake, Utah;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 30, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9269; Filed, Oct. 20, 1948; 8:52 a. m.]

[Return Order 191]

ARTHUR HERMAN ET AL.

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Arthur Herman, Manfred Herman, Eric Herman, and Meta Mayer nee Herman, all of San Francisco, Calif.; 6704.	Aug. 25, 1948 (13 F. R. 4940).	All right, title, interest and claim of any kind or character whatsoever of Lina Lyon Hermann in and to the trust estate of Meier Katten, deceased, in equal shares to the claimants; $3,379.80 in the Treasury of the United States in equal shares of $844.95 to the claimants.

Appropriate documents and paper effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9282; Filed, Oct. 20, 1948; 8:55 a. m.]

ATELIERS NEYRET-BEYLIER ET PICCARD-PICTET

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C. including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No. and Property

Ateliers Neyret-Beylier et Piccard-Pictet, Grenoble, France, 4687; property described in Vesting Order No. 667 (8 F. R. 4996, April 17, 1943) relating to United States Letters Patent Nos. 2,172,865 and 2,160,959 and property described in Vesting Order No. 666 (8 F. R. 5047, April 17, 1943) relating to United States Letters Patent Nos. 2,073,610; 2,114,653; 2,168,117 and 2,131,025.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9287; Filed, Oct. 20, 1948; 8:56 a. m.]

[Return Order 192]

JULIUS FLEISCHER

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Julius Fleischer, Multnomah County, Oreg.; 5868.	Aug. 25, 1948 (13 F. R. 4939).	$10,633.47 in the Treasury of the United States. All right, title, interest and claim of any kind or character whatsoever of Julius Fleischer, in and to the trust created under the will of Ben F. Sternheim, also known as Benjamin F. Sternheim, and as B. F. Sternheim, deceased; Wells Fargo Bank & Union Trust Co., trustee.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9283; Filed, Oct. 20, 1948; 8:55 a. m.]

[Vesting Order 12156]

MARIA ELSASSER

In re: Bank account owned by Maria Elsasser, also known as Maria Soell. D-28-12453-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Maria Elsasser, also known as Maria Soell, whose last known address is Erding Obb., Hennengasse 3/0, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Maria Elsasser, also known as Maria Soell, by United States Savings Bank of Newark, New Jersey, 772-774 Broad Street, Newark 2, New Jersey, arising out of a savings account, account number 118677, entitled Maria Elsasser, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States re-

quires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9270; Filed, Oct. 20, 1948; 8:53 a. m.]

[Return Order 194]

JOSEPH W. HEILER

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Joseph W. Heiler, Portland, Oreg.; 2955.	Aug. 27, 1948 (13 F. R. 5016).	Real property situated in the City of Portland, county of Multnomah, Oreg., particularly described as lots 1 and 2, block 61, Stephens Addition to East Portland, except portions thereof which have been taken for the widening of Grand Ave., now SE. Grand Ave., and Hawthorne Ave., now SE. Hawthorne Blvd., together with all fixtures, improvements and appurtenances thereto and any and all claims for rents, refunds benefits or other payments arising from the ownership of such property; $253.13 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9284; Filed, Oct. 20, 1948; 8:55 a. m.]

MIECZYSLAW IDZIKOWSKI

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Mieczyslaw Idzikowski d/b/a "Leon Idzikowski," Krucza Street 46, Warsaw, Poland; 5739; Property to the extent owned by claimant immediately prior to the vesting thereof, described in Vesting Order No. 4033 (9 F. R. 13269, November 8, 1944) relating to certain copyrights identified by assignments in the United States Copyright Office (listed in Exhibit A of said vesting order), including royalties pertaining thereto in the amount of $1,098.08.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9288; Filed, Oct. 20, 1948; 8:56 a. m.]

[Return Order 196]

ALEX HIRSCHBERG

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Alex Hirschberg, London, England; 4788 and A-425.	Aug. 27, 1948 (13 F. R. 5016).	Property described in vesting order No. 201, dated Oct. 2, 1942 (8 F. R. 625, Jan. 16, 1943) relating to United States Letters Patent Nos. 2,045,905; 2,219,866. This return shall not be deemed to include the rights of any licensees under the above patent.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9285; Filed, Oct. 20, 1948; 8:56 a. m.]

[Vesting Order 12157]

EXPORTVEREINIGUNG VON DEUTSCHEN LEDERWERKEN G. M. B. H.

In re: Bank account owned by Exportvereinigung von Deutschen Lederwerken G. m. b. H. F-28-5989-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Exportvereinigung von Deutschen Lederwerken G. m. b. H., the last known address of which is Thaliahof, Hamburg 1, Germany, is a limited partnership, organized under the laws of Germany, and which has or, on or since the effective date of Executive Order 8389, as amended, has had its principal place of business in Thaliahof, Hamburg 1, Germany and is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Exportvereinigung von Deutschen Lekerwerken G. m. b. H., by Bank of the Manhattan Company, 40 Wall Street, New York, New York, arising out of a checking account, entitled Exportvereinigung von Deutschen Lederwerken, G. m. b. H., maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have

the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9271; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12158]

ELSE FRAHM

In re: Bank account owed by Else Frahm, also known as Elsa Frahm. F-28-9732-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Else Frahm, also known as Elsa Frahm, whose last known address is Putbus a/ Rugen, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Else Frahm, also known as Elsa Frahm, by American Trust Co., 464 California Street, San Francisco, California, arising out of a savings account, account number 6180, entitled Else Frahm, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9272; Filed, Oct. 20, 1948; 8:54 a. m.]

[Return Order 199]

IRENE WESER

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Irene Weser, Budapest, Hungary; 36735.	Aug. 5, 1948 (13 F. R. 4530).	$3,535 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9286; Filed, Oct. 20, 1948; 8:56 a. m.]

[Vesting Order 12161]

HERMAN GOLDKRAUT

In re: Stock owned by and debt owing to Herman Goldkraut. F-28-8106-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Herman Goldkraut, whose last known address is Berlin, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Fifteen (15) shares of no par value common stock of Allis-Chalmers Manufacturing Company, Milwaukee, Wisconsin, a corporation organized under the laws of the State of Delaware, registered in the name of Schwabacher & Co. and presently in the custody of said Schwabacher & Co., 600 Market Street, San Francisco 4, California, in an account designated on the records of said Schwabacher & Co. as Felix Chilton, Special Account, together with all declared and unpaid dividends thereon,

b. Twenty-five (25) shares of no par value common capital stock of Hawaiian Pineapple Company, Ltd., Honolulu, Hawaii, a corporation organized under the laws of the Territory of Hawaii, registered in the name of Schwabacher & Co. and presently in the custody of said Schwabacher & Co., 600 Market Street, San Francisco 4, California, in an account designated on the records of said Schwabacher & Co. as Felix Chilton, Special Account, together with all declared and unpaid dividends thereon,

c. That certain debt or other obligation of Schwabacher & Co., 600 Market Street, San Francisco 4, California, in the amount of $118.14, as of July 31, 1948, arising out of accumulated dividends and differences on purchases and sales of securities owned by Herman Goldkraut and constituting a portion of a credit balance in an account designated on the records of said Schwabacher & Co. as Felix Chilton, Special Account, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9273; Filed, Oct. 20, 1948; 8:54 a. m.]

KARL PLACH AND CHRISTINE KRAUPAR

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property and location
Karl Plach, Vienna, Austria	6566	$5,719.17 in the Treasury of the United States.
Christine Kraupar, Vienna, Austria.		$5,719.16 in the Treasury of the United States.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9289; Filed, Oct. 20, 1948; 8:56 a. m.]

M. ARCT ZAKLADY WYDAWNICAE SPOLKA AKCYJNA

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

M. Arct Zaklady Wydawnicae, Spolka Akcyjna, 35 Nowy Swiat, Warsaw, Poland; 5740; Property to the extent owned by claimant immediately prior to the vesting thereof, described in Vesting Order No. 4033 (9 F. R. 13269, November 8, 1944) relating to certain copyrights identified by assignments in the United States Copyright Office (listed in Exhibit A of said vesting order), including royalties pertaining thereto in the amount of $2,531.72.

Executed at Washington, D. C., on October 14, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9290; Filed, Oct. 20, 1948; 8:56 a. m.]

[Vesting Order 12168]

SHINAYE OZAKI

In re: Bank account owned by Shinaye Ozaki. F-39-3981-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Shinaye Ozaki, whose last known address is Zushi, Sagamie, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Shinaye Ozaki, by Fulton Trust Company of New York, 149 Broadway, New York 6, New York, arising out of a Temporary Suspense account, entitled Shinaye Ozaki, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9274; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12170]

OLGA RIPPERT

In re: Debt owing to Olga Rippert. F-28-8830-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Olga Rippert, whose last known address is M. Gladbach, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of Schwabacher & Co., 600 Market Street, San Francisco 4, California, in the amount of $5850., as of July 31, 1948, arising out of accumulated dividends and proceeds of sales of securities owned by Olga Rippert and constituting a portion of a credit balance in an account designated on the records of said Schwabacher & Co. as Felix Chilton, Special Account, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9275; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12172]

MRS. G. SCHILLING

In re: Bank account owned by the personal representatives, heirs, next of kin, legatees and distributees of Mrs. G. Schilling, also known as Mrs. Gretchen Schilling, deceased, except Friedrich Schilling, a resident of the United States. D-28-385-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next of kin, legatees and distributees of Mrs. G. Schilling, also known as Mrs. Gretchen Schilling, deceased, except Friedrich Schilling, a resident of the United States, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of The Lynchburg Trust & Savings Bank, 811 Main Street, Lynchburg, Virginia, arising out of a Trust Account, Account No. 430, entitled The Lynchburg Trust & Savings Bank, Trustee Estate Mrs. G. Schilling, maintained at the aforesaid bank, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Mrs. G. Schilling, also known as Mrs. Gretchen Schilling, deceased, except Freidrich Schilling, a resident of the United States, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the personal representatives, heirs, next of kin, legatees and distributees of Mrs. G. Schilling, also known as Mrs. Gretchen Schilling, deceased, except Friedrich Schilling, a resident of the United States, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9276; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12174]

ANTONIE SORGE

In re: Bank account owned by Antonie Sorge. F-28-29156-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Antonie Sorge, whose last known address is Oldenburger Strasse 2, (1) Berlin N. W. 21, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of Central Savings Bank, in the City of New York, 2100 Broadway, New York, N. Y., arising out of a savings account, account number 986207, entitled Arthur Sorge and Antonie Sorge or either or survivor, maintained at the Fourteenth Street branch office of the aforesaid bank located at 4th Ave. and 14th St., New York, N. Y. and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Antonie Sorge, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9277; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12175]

MARTHA A. H. SPRICK AND JOHANNES F. SPRICK

In re: Bank account owned by Martha A. H. Sprick and Johannes F. Sprick. F-28-29054-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Martha A. H. Sprick and Johannes F. Sprick, whose last known address is 60 Adolph Street, Bad-Eilson, Germany, Zone 20A, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of Fulton Savings Bank, Kings County, 375 Fulton Street, Brooklyn 1, New York, arising out of a savings account, account number 122971, entitled Martha A. H. Sprick in trust for Johannes F. Sprick, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Martha A. H. Sprick and Johannes F. Sprick, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 5, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9278; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12185]

MARTHA DREESBEIMDICKE

In re: Debt owing to the personal representatives, heirs, next-of-kin, legatees and distributees of Martha Dreesbeimdicke, deceased. F-28-25180-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next-of-kin, legatees and distributees of Martha Dreesbeimdicke, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows:

Those certain debts or other obligations of American Express Company, 65 Broadway, New York, New York, in the amount of $567.20, representing the net amount due and owing by the aforesaid American Express Company on ten (10) unredeemed American Express Company Travelers Cheques, numbered and in the amounts as set forth below:

G 5,593,004	$10	P 8,925,268	$50
G 5,593,005	10	R 2,966,772	100
G 5,593,006	10	R 2,966,773	100
P 8,925,266	50	R 2,966,774	100
P 8,925,267	50	R 2,966,775	100

which American Express Company Travelers Checques are presently in the custody of the aforesaid American Express Company, and any and all rights to demand, enforce and collect the aforesaid debts or other obligations,

is property within the United States owned or controlled by, payable or de-

liverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next-of-kin, legatees and distributees of Martha Dreesbeimdicke, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the personal representatives, heirs, next-of-kin, legatees and distributees of Martha Dreesbeimdicke, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 11, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9279; Filed, Oct. 20, 1948; 8:54 a. m.]

[Vesting Order 12187]

LENA LEIDENFROST ET AL.

In re: Bank accounts owned by Lena Leidenfrost and others. F-28-3422-E-1, F-28-3559-E-1, F-28-3778-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Lena Leidenfrost, whose last known address is Bremen, Germany, Anna Mau, whose last known address is Mechlenburg, Germany and Carl Neldert, whose last known address is Bremen, Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Lena Leidenfrost, by Kaspar American State Bank, 1900 Blue Island Avenue, Chicago 8, Illinois, arising out of a savings account, account number 5544, entitled Lena Leidenfrost, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Lena Leidenfrost, the aforesaid national of a designated enemy country (Germany);

3. That the property described as follows: That certain debt or other obligation owning to Anna Mau, by Kaspar American State Bank, 1900 Blue Island Avenue, Chicago 8, Illinois, arising out of a savings account, account number 5540, entitled Anna Mau, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Anna Mau, the aforesaid national of a designated enemy country (Germany);

4. That the property described as follows: That certain debt or other obligation owing to Carl Neldert, by Kaspar American State Bank, 1900 Blue Island Avenue, Chicago 8, Illinois, arising out of a savings account, account number 5539, entitled Carl Neldert, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Carl Neldert, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 11, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-9280; Filed, Oct. 20, 1948; 8:55 a. m.]